The background of the top half of the page is a large, light blue seal of the State of Oregon. The seal features an eagle with wings spread, perched on a shield. The shield contains a ship on the left, a plow in the center, and a sheaf of wheat on the right. Above the shield is a banner with the word "UNION". The seal is surrounded by a circular border with the words "STATE OF OREGON" at the top and "1859" at the bottom. The seal is set against a dark blue background.

State of Oregon

# Oregon Municipal Corporations: Summary of Fiscal Year 2016 Financial Reporting

March 2018

Secretary of State  
**Dennis Richardson**

Audits Division, Director  
**Kip Memmott**

Report 2018 - 09

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## Oregon Municipal Corporations: Summary of Fiscal Year 2016 Financial Reporting

### Report Highlights

The timeliness of audits submitted in compliance with Municipal Audit Law improved slightly for 2016. However, there was a decline in compliance by municipalities to file a Plan of Action related to deficiencies reported by their auditor.

As required, 1,140 municipal corporations filed audit reports for fiscal year 2016; 22 municipalities did not file their required audit report as of December 31, 2017. Municipalities can do a better job of complying with Municipal Audit Law by filing timely audit reports and filing a Plan of Action with the Secretary of State when their auditor reports deficiencies.

### Background

Municipal Audit Law (ORS 297.405-990) requires all Oregon municipalities to file annual financial reports with the Secretary of State. Municipalities that spend more than \$500,000 during the year are also required to have their financial reports audited. This report summarizes the filing of June 30, 2016, audit reports.

### Purpose

This report fulfills statutory requirements for the Secretary of State to report summary information about municipal corporations' compliance with Municipal Audit Law.

### Key Findings

Most of the 1,162 Oregon municipal corporations subject to audit requirements filed an audit report for fiscal year 2016 with the Secretary of State Audits Division. As of December 31, 2017:

- 849 (73%) filed on time or within an approved extension deadline.
- 156 municipal corporations requested and received approval for an extension of time to file their audit report for 2016. Of those, 101 (65%) filed their reports by the extended due date.
- 22 municipal corporations have not filed their required 2016 audit report and are over one year delinquent. These municipalities include three cities, one school district, four charter schools, five fire districts, and nine special districts.
- 378 (33%) reported at least one significant deficiency or material weakness. The majority of the deficiencies reported are related to inadequate internal controls.
- Of the 378 municipal corporations with one or more reportable findings, only 40 (11%) filed a Plan of Action with the Secretary of State as required. Further, only 251 (66%) deficiency communications were received by municipal auditors as required.

The timeliness of audits submitted in compliance with Municipal Audit Law improved slightly for 2016. However, we saw a decline in the number of municipalities filing Plans of Action when required. The requirement to file a Plan of Action was new in 2015 and compliance should improve with time.



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## About the Secretary of State Audits Division

The Oregon Constitution provides that the Secretary of State shall be, by virtue of his office, Auditor of Public Accounts. The Audits Division performs this duty. The division reports to the elected Secretary of State and is independent of other agencies within the Executive, Legislative, and Judicial branches of Oregon government. The division has constitutional authority to audit all state officers, agencies, boards, and commissions and oversees audits and financial reporting for local governments.

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### Audit Team

Mary Wenger, CPA, Deputy Director

Amy Dale, CPA, Audit Manager

Tracey Gates, CPA, Senior Auditor

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This report is intended to promote the best possible management of public resources. Copies may be obtained from:

website: [sos.oregon.gov/audits](https://sos.oregon.gov/audits)

phone: 503-986-2255

mail: Oregon Audits Division  
255 Capitol Street NE, Suite 500  
Salem, Oregon 97310



# Secretary of State Municipal Summary Report

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## **Oregon Municipal Corporations: Summary of Fiscal Year 2016 Financial Reporting**

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### **Introduction**

#### **Annual Reporting**

Oregon's municipal corporations, as defined by Municipal Audit Law, include all counties, cities, school districts, special districts, and public corporations subject to control by local governments. Municipal Audit Law<sup>1</sup> provides instructions for the type and submission of annual reports that municipal corporations are required to submit to the Secretary of State.

Municipal Audit Law requires the Secretary of State, in cooperation with the Oregon Board of Accountancy and in consultation with the Oregon Society of Certified Public Accountants, to prescribe the minimum standards for the conduct of each audit. The Secretary of State requires independent accountants to follow professional auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA) and issue financial reports in accordance with generally accepted accounting principles.

Approximately 1,800 municipal corporations are registered with the Secretary of State and all are subject to annual reporting requirements, but not all are subject to an audit. Municipal Audit Law employs a three-tiered reporting responsibility. All counties, school districts, and public charter schools are required to be audited each year. Municipalities with total annual expenditures exceeding \$500,000 are also required to be audited. Most municipal corporations operate on a July 1 to June 30 fiscal year with audits performed and reports filed with the Secretary of State by December 31, within six months of the close of their fiscal year.

Municipalities with total annual expenditures between \$150,000 and \$500,000 are not required to have an audit and may opt instead to have a financial statement review performed by an independent accountant. Municipalities with total annual expenditures of \$150,000 or less may submit in-lieu reports where they self-report expenditures on forms prescribed by the Secretary of State. To be exempt from the audit requirement, the law requires reports to be filed on time, and the principal official of the municipal corporation, or the official responsible for

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<sup>1</sup> Oregon Revised Statutes 297.405-.555 and 297.990

receiving and disbursing moneys on behalf of the municipal corporation, must be covered by a fidelity or faithful performance bond sufficient to protect the government from loss.

As shown in Figure 1, of the 1,795 municipal corporations, 1,162 were expected to file audit reports with the Secretary of State for fiscal year 2016. However, 22 of those audits were not filed as of December 31, 2017.

**Figure 1: FY16 Financial Reports by Type of Municipal Corporation**

|                           | <b>Audit</b> | <b>Review</b> | <b>In-Lieu</b> | <b>Total</b> |
|---------------------------|--------------|---------------|----------------|--------------|
| Counties                  | 36           |               |                | 36           |
| Community Colleges        | 17           |               |                | 17           |
| School Districts and ESDs | 207          |               |                | 207          |
| Charter Schools           | 115          |               |                | 115          |
| Cities                    | 217          | 11            | 14             | 242          |
| Fire Districts            | 116          | 55            | 96             | 267          |
| Other Special Districts   | 454          | 114           | 343            | 911          |
| <b>Total</b>              | <b>1,162</b> | <b>180</b>    | <b>453</b>     | <b>1,795</b> |

## Report Filing Extensions

Municipal Audit Law permits a municipality to request additional time to file its annual audit or review report beyond the six month filing deadline for good cause and due to extraordinary circumstances. The request must be in writing and include the cause for the delay and the expected report delivery date. Both the government officials and the independent accountant make the request.

For fiscal year 2016, 156 municipal corporations requested, and received approval for, an extension of time to file their financial report. Reasons an extension is requested vary, but some common reasons include delays from staff turnover or illness, changes in accounting software, or weather-related incidents such as heavy snow and ice, flooding, or fire.

## Audit Deficiencies and Plans of Action

Most local governments receive a “clean” audit report each year without any qualifications or deficiencies noted. However, if deficiencies are reported, the governing body of the municipal corporation is required to determine the corrective measures it considers necessary to address the deficiencies. Municipal Audit Law requires that within 30 days after filing its annual report, a municipal corporation shall file with the Secretary of State a copy of its Plan of Action to address any deficiencies. The plan must include an estimate of the timeframe necessary to complete the planned actions.

## Statutory Requirements

### ***Annual Summary Reporting***

Oregon law<sup>2</sup> requires the Secretary of State to prepare an annual summary report, which is to include, at a minimum, the following:

- List of municipal corporations required to file audit reports with the Secretary;
- List of municipal corporations that filed audit reports with the Secretary within six months after the close of the year under audit;
- List of municipal corporations that did not request a filing extension and did not file their report within six months of close of fiscal year;
- List of corporations that requested and were granted filing extensions and if they met their filing extension deadline;
- List of number and type of deficiencies cited in audit reports; and a
- Description of whether the municipal corporation submitted a plan of action to the Secretary of State.

This report fulfills the requirements outlined in the law.

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<sup>2</sup> Oregon Revised Statute 297.471

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## Results

The requirements in Municipal Audit Law are intended for municipal corporations to be financially accountable to their general citizenry. Government officials understand the annual reporting requirements, independent accountants provide timely audit services, the Secretary of State works as a resource for government officials and the audit community throughout the year to aid in understanding and ensure compliance, and Oregon's citizens are informed of their local government's financial activities.

Oregon's Municipal Audit Law requires the Secretary of State to provide summary information on the status of audit report filings. This report summarizes the financial reporting activities of municipal corporations that were required to, or voluntarily submitted, an audit report to the Secretary of State for the fiscal year ended June 30, 2016.

Of the 1,795 Oregon municipal corporations, 1,162 were required to file or voluntarily filed audit reports for fiscal year 2016. As of December 31, 2017:

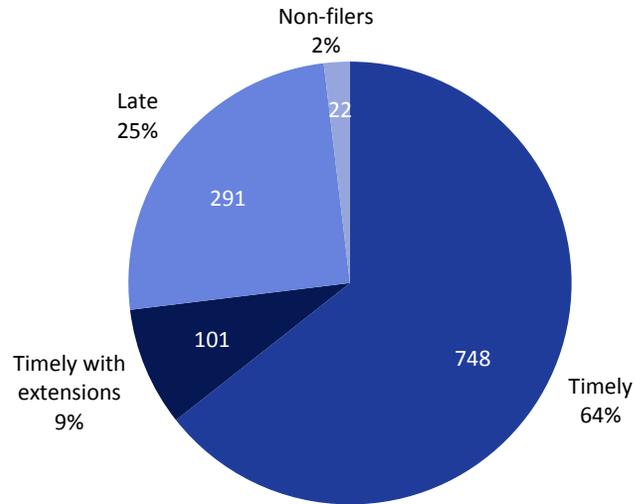
- 849 (73%) of the municipal corporations required to have an audit filed their audit report on time or within their approved extension deadline.
- 156 municipal corporations requested and received approval for an extension of time to file their audit report for 2016. Of those, 101 filed their reports by the extended due date.
- 22 municipal corporations had not filed their required audits as of December 31, 2017; these municipalities included three cities, four charter schools, one school district, five fire districts, and nine special districts.
- 378 audited municipal corporations (33%) reported at least one significant deficiency or material weakness. A total of 697 individual findings were reported related to weaknesses in internal controls, noncompliance, and accounting errors and misstatements.
- Of the 378 municipal corporations with one or more reportable findings, only 40 (11%) filed a Plan of Action with the Secretary of State as required. Further, only 251 (66%) deficiency communications were received by municipal auditors as required.

### Audit Report Filings

There were 1,162 municipal corporations actively registered in Oregon that were expected to file a fiscal year 2016 audit with the Secretary of State by December 31, 2016, unless they requested an extension. As shown in Figure 2, 73% of these municipalities filed their audit reports timely. Of

the 156 that requested extensions of time to file their audit reports, 101 filed their report within the extended deadline. As of December 31, 2017, 22 municipalities had not filed a fiscal year 2016 audit report.

**Figure 2: Filing Status of FY 2016 Audit Reports**

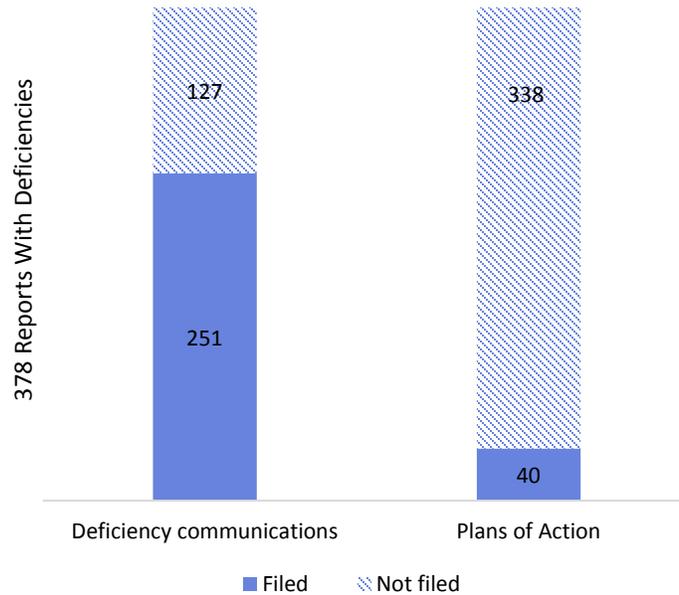


## Audit Report Deficiencies

Professional audit standards require independent accountants to communicate, in writing, instances of significant deficiencies and material weaknesses to the municipal corporation's governing body and, by rule, provide a copy of the communication to the Secretary of State. A material weakness is a deficiency severe enough that there is a reasonable possibility a material misstatement could occur and not be prevented, or detected and corrected, on a timely basis. A significant deficiency is less severe than a material weakness, yet important enough to merit the attention of the governing body.

Reported deficiencies generally fall into three broad categories: weaknesses in internal controls related to financial reporting; errors and misstatements in the financial statements; and violations of laws, rules, and regulations. Of the 1,140 municipal audit reports filed for fiscal year 2016, 378 (33%) reported one or more audit deficiencies. Of the municipalities with deficiencies reported, only 40 filed a Plan of Action as required. Auditors submitted 251 of the 378 required deficiency letters. The majority of the findings are related to weaknesses in internal control.

**Figure 3: Required Deficiency Letters and Plans of Action; Not All Were Filed**



***Internal Control Findings***

At least one significant deficiency or material weakness in internal controls was reported for 375 municipalities. A deficiency exists when the design or operation of a controls does not allow management or employees, in the normal course of performing their assigned accounting and financial reporting functions, to prevent, or detect and correct, financial statement misstatements on a timely basis. Inadequate segregation of duties and the inability to prepare financial statements are common in smaller governments with limited staff, and are typically the most prevalent deficiencies reported.

***Compliance with Laws, Rules, and Regulations***

Auditors reported one or more instances of significant noncompliance with laws, rules, regulations, or grantor requirements for 17 municipal corporations. Ad valorem taxes are a major source of revenue for the majority of Oregon’s municipal corporations. As such, municipal corporations are required to prepare, adopt, and execute annual or biennial budgets in accordance with Oregon’s Local Budget Law. Significant noncompliance with those requirements may result in deficiencies reported by the auditor. Other instances of non-compliance may pertain to Oregon’s Public Contracting Code, failure to obtain required fidelity bond insurance coverage for certain employees, or failing to comply with federal or state grant requirements.

### ***Accounting Errors and Misstatements***

Auditors reported one or more significant deficiencies or material misstatements for six municipal corporations. Errors and misstatements occur in all accounts and funds. Many could have been detected and corrected timely if the municipal corporation had a stronger system of internal control. Some common errors are recording amounts in the wrong account or fund; recording purchases of capital assets as expenditures in the year of purchase instead of capitalizing and depreciating over their life expectancy; reporting items at insurance value or fair market value instead of historical cost; not reporting transactions at all due to lack of records; or incorrectly depreciating assets. There are also misstatements for the failure to recognize and record accruals required of revenues and expenditures.

### **Conclusion**

This summary report fulfills the legislative requirement and presents a summary of financial reporting activity and required reports submitted for fiscal year 2016, as of December 31, 2017. We appreciate the ongoing partnership with professional independent accountants and Oregon municipal corporations in ensuring compliance with the law and enhanced transparency.

We have included the summary information required by law in the following appendices:

**Appendix A** is a list of municipalities that filed timely reports within the six-month statutory deadline or within an approved extension deadline.

**Appendix B** is a list of municipal corporations that either filed reports beyond an approved extension of time or filed late and did not file a request for an extension.

Both Appendix A and Appendix B identify whether a copy of letters reporting material or significant findings issued by the independent accountants were received and whether a Plan of Action adopted by the governing body was filed. Both items are required to be filed with the Secretary of State when significant or material findings are reported.

These appendices also include the number and type of significant deficiencies and material weaknesses reported by the independent accountants and filed with the Secretary of State.

**Appendix C** is a table showing the municipal corporations that had not filed as of December 31, 2017.

**Appendix A – Reports Filed Timely**

| Municipal Corp Name | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| <b>COUNTIES</b>     |                    |                           |                           |   |                   |            |
| BAKER CO            | ✓                  |                           |                           |   |                   |            |
| BENTON CO           | ✓                  |                           |                           |   |                   |            |
| CLACKAMAS CO        |                    |                           |                           | 1   |                   |            |
| CLATSOP CO          | ✓                  | ✓                         |                           | 1   |                   | 2          |
| COLUMBIA CO         |                    |                           |                           |   |                   |            |
| COOS CO             | ✓                  |                           |                           |   |                   |            |
| DESCHUTES CO        |                    |                           |                           |   |                   |            |
| DOUGLAS CO          |                    |                           |                           |   |                   |            |
| GILLIAM CO          |                    | ✓                         |                           | 1   |                   |            |
| GRANT CO            |                    | ✓                         |                           | 1   |                   |            |
| HOOD RIVER CO       |                    |                           |                           |   |                   |            |
| JACKSON CO          |                    |                           |                           |   |                   |            |
| JEFFERSON CO        |                    |                           |                           |   |                   |            |
| KLAMATH CO          |                    |                           |                           |   |                   |            |
| LANE CO             |                    |                           |                           |   |                   |            |
| LINCOLN CO          |                    |                           |                           |   |                   |            |
| LINN CO             |                    |                           |                           |   |                   |            |
| MALHEUR CO          |                    |                           |                           |   |                   |            |
| MARION CO           |                    |                           |                           |   |                   |            |
| MULTNOMAH CO        |                    |                           |                           |   |                   |            |
| SHERMAN CO          |                    | ✓                         |                           | 2   |                   |            |
| TILLAMOOK CO        |                    |                           |                           |   |                   |            |
| UMATILLA CO         |                    |                           |                           |   |                   |            |
| UNION CO            |                    |                           |                           |   |                   |            |
| WALLOWA CO          |                    | ✓                         |                           | 2   | 2                 |            |
| WASCO CO            | ✓                  | ✓                         |                           | 2   |                   |            |
| WASHINGTON CO       |                    |                           |                           | 1   |                   |            |
| WHEELER CO          |                    | ✓                         |                           | 2   |                   |            |
| YAMHILL CO          |                    |                           |                           |   |                   |            |
| <b>CITIES</b>       |                    |                           |                           |   |                   |            |
| ALBANY              | ✓                  |                           |                           |   |                   |            |

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

Appendix A – Reports Filed Timely

| Municipal Corp Name | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| AMITY               |                    |                           |                           |   |                   |            |
| ARLINGTON           |                    |                           |                           | 2   |                   |            |
| ASTORIA             | ✓                  |                           |                           | 1   |                   |            |
| AUMSVILLE           |                    |                           |                           |   |                   |            |
| AURORA              |                    |                           |                           |   |                   |            |
| BANKS               |                    | ✓                         |                           | 2   |                   |            |
| BAY CITY            |                    | ✓                         |                           | 2   |                   |            |
| BEAVERTON           |                    |                           |                           | 2   |                   |            |
| BEND                | ✓                  |                           |                           |   |                   |            |
| BROOKINGS           |                    |                           |                           |   |                   |            |
| BROWNSVILLE         |                    | ✓                         |                           | 4   |                   |            |
| CANBY               |                    |                           |                           |   |                   |            |
| CANNON BEACH        |                    |                           |                           |   |                   |            |
| CANYON CITY         |                    | ✓                         |                           | 2   |                   |            |
| CARLTON             | ✓                  | ✓                         |                           | 2   |                   |            |
| CLATSKANIE          | ✓                  |                           |                           |   |                   |            |
| COLUMBIA CITY       |                    |                           |                           |   |                   |            |
| CONDON              |                    | ✓                         |                           | 1   |                   |            |
| COOS BAY            |                    |                           |                           |   |                   |            |
| CORNELIUS           |                    |                           |                           |   |                   |            |
| CORVALLIS           |                    |                           |                           |   |                   |            |
| COTTAGE GROVE       |                    |                           |                           | 2   |                   |            |
| COVE                |                    | ✓                         | ✓                         | 1   |                   |            |
| CRESWELL            |                    |                           |                           |   |                   |            |
| CULVER              |                    |                           |                           |   |                   |            |
| DALLAS              | ✓                  | ✓                         |                           | 1   |                   |            |
| DAYTON              |                    |                           |                           |   |                   |            |
| DAYVILLE            |                    | ✓                         |                           | 2   |                   |            |
| DEPOE BAY           | ✓                  |                           |                           |   |                   |            |
| DONALD              |                    |                           |                           |   |                   |            |
| DUNDEE              |                    |                           |                           |   |                   |            |
| DUNES CITY          | ✓                  |                           |                           |   |                   |            |
| DURHAM              |                    |                           |                           |   |                   |            |
| ELGIN               |                    |                           | ✓                         | 2   |                   |            |

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

Appendix A – Reports Filed Timely

| Municipal Corp Name | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| ELKTON              |                    |                           |                           |   |                   |            |
| ENTERPRISE          |                    | ✓                         |                           | 1   |                   |            |
| ESTACADA            |                    |                           |                           |   |                   |            |
| EUGENE              |                    |                           |                           |   |                   |            |
| FAIRVIEW            | ✓                  | ✓                         | ✓                         | 3   |                   |            |
| FALLS CITY          |                    |                           |                           |   |                   |            |
| FOSSIL              |                    | ✓                         |                           | 2   |                   |            |
| GATES               |                    |                           |                           |   |                   |            |
| GERVAIS             |                    |                           |                           |   |                   |            |
| GLADSTONE           |                    |                           |                           |   |                   |            |
| GLENDALE            |                    |                           |                           |   |                   |            |
| GOLD HILL           |                    |                           |                           |   |                   |            |
| GRANTS PASS         |                    |                           |                           |   |                   |            |
| GRASS VALLEY        |                    | ✓                         |                           | 2   |                   |            |
| GRESHAM             |                    |                           |                           |   |                   |            |
| HAINES              |                    |                           |                           | 2   |                   |            |
| HALFWAY             | ✓                  |                           |                           | 2   |                   |            |
| HALSEY              |                    |                           |                           |   |                   |            |
| HAPPY VALLEY        |                    |                           |                           |   |                   |            |
| HARRISBURG          |                    |                           |                           |   |                   |            |
| HEPPNER             |                    | ✓                         | ✓                         | 1   |                   |            |
| HERMISTON           | ✓                  | ✓                         | ✓                         | 4   |                   |            |
| HILLSBORO           |                    | ✓                         | ✓                         | 1   |                   |            |
| HUBBARD             |                    |                           |                           |   |                   |            |
| IRRIGON             |                    | ✓                         |                           | 1   |                   |            |
| ISLAND CITY         |                    |                           |                           |   |                   |            |
| JACKSONVILLE        | ✓                  |                           |                           |   |                   |            |
| JEFFERSON           |                    |                           |                           |   |                   |            |
| JOHN DAY            |                    |                           |                           |   |                   |            |
| JOSEPH              |                    | ✓                         |                           | 2   |                   |            |
| JUNCTION CITY       |                    |                           |                           |   |                   |            |
| KEIZER              |                    |                           |                           |   |                   |            |
| KING CITY           |                    |                           |                           | 1   |                   |            |
| KLAMATH FALLS       |                    | ✓                         |                           | 1   |                   |            |

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

Appendix A – Reports Filed Timely

| Municipal Corp Name | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| LA GRANDE           |                    | ✓                         | ✓                         | 2   |                   |            |
| LA PINE             |                    |                           |                           |   |                   |            |
| LAKE OSWEGO         |                    |                           |                           |   |                   |            |
| LAKESIDE            |                    |                           |                           |   |                   |            |
| LAKEVIEW            | ✓                  |                           |                           | 2   |                   |            |
| LEBANON             | ✓                  |                           |                           | 2   |                   |            |
| LOSTINE             |                    | ✓                         |                           | 1   |                   | 1          |
| LOWELL              | ✓                  | ✓                         | ✓                         | 4   |                   |            |
| MADRAS              |                    | ✓                         |                           | 1   |                   |            |
| MANZANITA           |                    | ✓                         |                           | 1   |                   |            |
| MCMINNVILLE         | ✓                  |                           |                           |   |                   |            |
| MEDFORD             |                    |                           |                           |   |                   |            |
| MILL CITY           |                    | ✓                         |                           | 5   |                   | 3          |
| MILLERSBURG         | ✓                  | ✓                         |                           | 6   |                   | 3          |
| MILTON FREEWATER    | ✓                  | ✓                         | ✓                         | 1   |                   |            |
| MILWAUKIE           | ✓                  |                           |                           | 1   |                   |            |
| MOLALLA             | ✓                  |                           |                           |   |                   |            |
| MONMOUTH            |                    |                           |                           |   |                   |            |
| MONROE              |                    |                           |                           |   |                   |            |
| MORO                |                    | ✓                         |                           | 2   | 3                 |            |
| MOUNT ANGEL         | ✓                  |                           |                           |   |                   |            |
| MOUNT VERNON        |                    | ✓                         |                           | 1   |                   |            |
| MYRTLE CREEK        |                    |                           |                           |   |                   |            |
| NEHALEM             |                    | ✓                         |                           | 1   |                   |            |
| NEWBERG             |                    | ✓                         | ✓                         | 2   |                   |            |
| NORTH POWDER        |                    |                           |                           |   |                   |            |
| NYSSA               |                    | ✓                         |                           | 1   |                   |            |
| OAKLAND             |                    |                           |                           |   |                   |            |
| OAKRIDGE            | ✓                  |                           |                           |   |                   |            |
| ONTARIO             |                    |                           |                           |   |                   |            |
| PENDLETON           |                    |                           |                           |   |                   |            |
| PHILOMATH           |                    |                           |                           |   |                   |            |
| PHOENIX             | ✓                  |                           |                           |   |                   |            |
| PORTLAND            |                    |                           |                           |   |                   |            |

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

Appendix A – Reports Filed Timely

| Municipal Corp Name | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| POWERS              |                    |                           |                           |   |                   |            |
| PRAIRIE CITY        |                    | ✓                         |                           | 1   |                   |            |
| PRINEVILLE          |                    |                           |                           |   |                   |            |
| REDMOND             |                    |                           |                           |   |                   |            |
| REEDSPORT           | ✓                  |                           |                           |   |                   |            |
| RIDDLE              |                    |                           |                           |   |                   |            |
| ROCKAWAY BEACH      |                    | ✓                         |                           | 4   |                   |            |
| ROGUE RIVER         |                    |                           |                           |   |                   |            |
| ROSEBURG            |                    |                           |                           |   |                   |            |
| RUFUS               |                    | ✓                         |                           | 3   |                   |            |
| SALEM               |                    |                           |                           |   |                   |            |
| SANDY               |                    |                           |                           |   |                   |            |
| SCAPPOOSE           |                    | ✓                         |                           | 1   |                   |            |
| SCIO                |                    | ✓                         |                           | 2   |                   |            |
| SEASIDE             |                    |                           |                           |   |                   |            |
| SENECA              |                    | ✓                         |                           | 2   |                   |            |
| SHADY COVE          |                    |                           |                           |   |                   |            |
| SHERIDAN            |                    |                           |                           |   |                   |            |
| SHERWOOD            | ✓                  |                           |                           | 2   |                   |            |
| SILETZ              | ✓                  |                           |                           |   |                   |            |
| SISTERS             | ✓                  | ✓                         |                           | 2   |                   |            |
| SODAVILLE           | ✓                  | ✓                         |                           | 3   | 4                 | 1          |
| SPRAY               |                    |                           |                           |   |                   |            |
| SPRINGFIELD         |                    |                           |                           |   |                   |            |
| SUTHERLIN           |                    |                           |                           |   |                   |            |
| SWEET HOME          |                    | ✓                         | ✓                         | 2   |                   | 1          |
| TALENT              |                    |                           |                           |   |                   |            |
| TANGENT             |                    |                           |                           |   |                   |            |
| THE DALLES          |                    | ✓                         |                           | 1   |                   |            |
| TIGARD              |                    |                           |                           | 2   |                   |            |
| TILLAMOOK           | ✓                  |                           |                           |   |                   |            |
| TOLEDO              |                    |                           |                           |   |                   |            |
| TROUTDALE           |                    |                           |                           |   |                   |            |
| TUALATIN            |                    |                           |                           |   |                   |            |

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|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| TURNER                                     |                    |                           |                           |   |                   |            |
| UKIAH                                      |                    |                           |                           |   |                   |            |
| UMATILLA                                   |                    |                           |                           |   |                   |            |
| UNION                                      |                    | ✓                         | ✓                         | 2   |                   |            |
| VALE                                       |                    | ✓                         |                           | 1   |                   |            |
| VENETA                                     |                    |                           |                           | 0   |                   | 2          |
| VERNONIA                                   |                    |                           |                           |   |                   |            |
| WALDPORT                                   |                    |                           |                           |   |                   |            |
| WALLOWA                                    |                    | ✓                         |                           | 2   |                   |            |
| WARRENTON                                  |                    |                           |                           |   |                   |            |
| WASCO                                      |                    | ✓                         |                           | 2   |                   |            |
| WEST LINN                                  |                    |                           |                           |   |                   |            |
| WESTFIR                                    | ✓                  |                           |                           |   |                   |            |
| WHEELER                                    |                    | ✓                         |                           | 1   |                   |            |
| WILLAMINA                                  | ✓                  |                           |                           |   |                   |            |
| WILSONVILLE                                |                    |                           |                           |   |                   |            |
| WINSTON                                    | ✓                  |                           |                           |   |                   |            |
| WOODBURN                                   |                    |                           |                           |   |                   |            |
| YAMHILL                                    |                    |                           |                           |   |                   |            |
| YONCALLA                                   |                    |                           |                           |   |                   |            |
| CHARTER SCHOOLS                            |                    |                           |                           |   |                   |            |
| ACE ACADEMY                                |                    |                           |                           | 1   |                   |            |
| ALLIANCE CHARTER ACADEMY                   |                    |                           |                           |   |                   |            |
| ARCO IRIS SPANISH IMMERSION CHARTER SCHOOL |                    |                           |                           |   |                   |            |
| ARLINGTON SCHOOL DISTRICT 3                |                    | ✓                         |                           | 2   |                   |            |
| ARMADILLO TECHNICAL INSTITUTE              |                    |                           |                           |   |                   |            |
| BAKER EARLY COLLEGE                        |                    |                           | ✓                         | 2   |                   |            |
| BAKER WEB ACADEMY                          |                    |                           | ✓                         | 2   |                   |            |
| BEND INTERNATIONAL SCHOOL, INC             |                    |                           |                           |   |                   |            |
| BETHANY CHARTER SCHOOL                     |                    |                           |                           |   |                   |            |
| BURNT RIVER SCHOOL DISTRICT 30J            |                    |                           |                           | 2   |                   |            |
| BUTTE FALLS SCHOOL DISTRICT 91             |                    |                           |                           |   |                   |            |

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|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| CASCADE HEIGHTS PUBLIC CHARTER SCHOOL                   |                    |                           |                           |   |                   |            |
| CHILD'S WAY CHARTER SCHOOL                              |                    |                           |                           |   |                   |            |
| CITY VIEW CHARTER SCHOOL                                |                    |                           |                           |   |                   |            |
| CLACKAMAS MIDDLE COLLEGE                                |                    | ✓                         |                           | 2   |                   |            |
| CLACKAMAS WEB ACADEMY                                   |                    | ✓                         |                           | 2   |                   |            |
| COVE SCHOOL DISTRICT 15                                 |                    | ✓                         | ✓                         | 1   |                   |            |
| DOUGLAS CO SCHOOL DISTRICT 21J                          |                    |                           |                           |   |                   |            |
| EAGLE CHARTER SCHOOL                                    |                    | ✓                         |                           | 3   |                   |            |
| EAGLERIDGE HIGH SCHOOL                                  |                    |                           |                           |   |                   |            |
| EDDYVILLE CHARTER SCHOOL                                |                    |                           |                           | 1   |                   |            |
| EMERSON SCHOOL, THE                                     |                    |                           |                           |   |                   |            |
| FOUR RIVERS COMMUNITY SCHOOL                            |                    |                           |                           |   |                   |            |
| GLENDALE CHARTER SCHOOL                                 |                    |                           |                           |   |                   |            |
| HARPER SCHOOL DISTRICT 66                               |                    |                           |                           | 1   |                   |            |
| KAIROS PDX LEARNING ACADEMY                             |                    |                           |                           |   |                   |            |
| KINGS VALLEY CHARTER SCHOOL                             | ✓                  | ✓                         |                           | 2   |                   |            |
| KNOVA LEARNING  |                    |                           |                           | 3   |                   |            |
| LAKE CO SCHOOL DISTRICT 11                              |                    |                           |                           |   |                   |            |
| LE MONDE FRENCH IMMERSION PUBLIC CHARTER SCHOOL         |                    | ✓                         |                           | 1   |                   |            |
| LEWIS AND CLARK MONTESSORI PUBLIC CHARTER SCHOOL        |                    |                           |                           | 2   |                   |            |
| LOGOS PUBLIC CHARTER SCHOOL                             |                    |                           |                           |   |                   |            |
| LOURDES CHARTER SCHOOL, THE                             |                    |                           |                           |   |                   |            |
| LUCKIAMUTE VALLEY CHARTER SCHOOLS                       |                    |                           |                           |   |                   |            |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - GRESHAM     |                    |                           |                           | 1   |                   |            |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY - ST HELENS   |                    |                           |                           | 2   |                   |            |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-DAVID DOUGLAS |                    |                           |                           | 1   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-PORTLAND |                    |                           |                           | 1   |                   |            |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-REYNOLDS |                    |                           |                           | 1   |                   |            |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-WOODBURN |                    |                           |                           | 1   |                   |            |
| MITCH CHARTER SCHOOL                               |                    |                           |                           |   |                   |            |
| MITCH SHERWOOD CHARTER SCHOOL                      |                    |                           |                           |   |                   |            |
| MOLALLA RIVER ACADEMY                              |                    |                           |                           |   |                   |            |
| MOSIER COMMUNITY SCHOOL                            |                    |                           |                           | 2   |                   |            |
| MOSIER MIDDLE SCHOOL                               |                    |                           |                           | 2   |                   |            |
| MT VIEW CHARTER ACADEMY                            |                    | ✓                         |                           | 5   |                   |            |
| MUDDY CREEK CHARTER SCHOOL                         |                    |                           |                           | 2   |                   |            |
| MULTISENSORY LEARNING ACADEMY                      |                    |                           |                           |   |                   |            |
| NETWORK CHARTER SCHOOL                             |                    |                           |                           |   |                   |            |
| NIXYAAWII COMMUNITY SCHOOL                         |                    |                           |                           |   |                   |            |
| NORTH COLUMBIA ACADEMY                             |                    |                           |                           |   |                   |            |
| OPAL CHARTER SCHOOL                                |                    |                           |                           |   |                   |            |
| ORCO-TECH  |                    |                           |                           |   |                   |            |
| OREGON CONNECTIONS ACADEMY                         |                    |                           |                           |   |                   |            |
| OREGON TRAIL PRIMARY ACADEMY                       |                    |                           |                           |   |                   |            |
| OREGON VIRTUAL ACADEMY                             |                    |                           |                           |   |                   |            |
| PHOENIX SCHOOL                                     |                    |                           |                           |   |                   |            |
| PORTLAND VILLAGE SCHOOL                            |                    | ✓                         | ✓                         | 2   |                   |            |
| POWELL BUTTE COMMUNITY CHARTER                     |                    |                           |                           |   |                   |            |
| PROSPECT SCHOOL DISTRICT 59                        |                    |                           |                           |   |                   |            |
| REDMOND PROFICIENCY ACADEMY                        |                    |                           |                           |   |                   |            |
| RENAISSANCE PUBLIC ACADEMY                         |                    |                           |                           |   |                   |            |
| RESOURCE LINK CHARTER SCHOOL                       |                    |                           |                           |   |                   |            |
| RIDGELINE MONTESSORI CHARTER SCHOOL                |                    |                           |                           | 1   |                   |            |

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|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| RIVER'S EDGE ACADEMY CHARTER SCHOOL       |                    |                           |                           | 2   |                   |            |
| SAND RIDGE CHARTER SCHOOL                 |                    |                           |                           |   |                   |            |
| SAUVIE ISLAND ACADEMY                     |                    |                           |                           |   |                   |            |
| SCHOOL DISTRICT 29 - ANNEX                |                    |                           |                           |   |                   |            |
| SHERIDAN ALLPREP ACADEMY                  |                    | ✓                         |                           | 1   |                   |            |
| SHERIDAN JAPANESE CHARTER SCHOOL          |                    | ✓                         |                           | 2   |                   |            |
| SOUTH COLUMBIA FAMILY SCHOOL              |                    |                           |                           | 1   |                   |            |
| SPRINGWATER ENVIRONMENTAL SCIENCES SCHOOL |                    |                           |                           |   |                   |            |
| SUMMIT COMMUNITY COLLEGE HIGH SCHOOL      |                    |                           |                           |   |                   |            |
| SUMMIT LEARNING CHARTER                   |                    |                           |                           |   |                   |            |
| SUNNY WOLF CHARTER SCHOOL                 |                    |                           |                           |   |                   |            |
| SWEET HOME CHARTER SCHOOL                 |                    |                           |                           |   |                   |            |
| THE COMMUNITY ROOTS SCHOOL                |                    |                           |                           |   |                   |            |
| THE SEI ACADEMY                           |                    |                           |                           |   |                   |            |
| THREE RIVERS CHARTER SCHOOL               |                    |                           |                           |   |                   |            |
| TRILLIUM CHARTER SCHOOL                   |                    |                           |                           |   |                   |            |
| VALLEY SCHOOL OF SOUTHERN OREGON          |                    |                           |                           | 1   |                   |            |
| VIBES                                     |                    | ✓                         |                           | 10  |                   |            |
| VILLAGE SCHOOL, THE                       |                    |                           |                           | 1   |                   |            |
| WILLAMETTE LEADERSHIP ACADEMY             |                    |                           |                           | 1   |                   |            |
| <b>COMMUNITY COLLEGES</b>                 |                    |                           |                           |   |                   |            |
| CENTRAL OREGON COMMUNITY COLLEGE          |                    |                           |                           |   |                   |            |
| CHEMEKETA COMMUNITY COLLEGE               |                    |                           |                           |   |                   |            |
| CLACKAMAS COMMUNITY COLLEGE               |                    |                           |                           |   |                   |            |
| CLATSOP COMMUNITY COLLEGE                 |                    |                           |                           |   |                   |            |
| COLUMBIA GORGE COMMUNITY COLLEGE          |                    | ✓                         |                           | 2   |                   |            |
| KLAMATH COMMUNITY COLLEGE                 |                    |                           |                           |   |                   |            |
| LANE COMMUNITY COLLEGE                    |                    |                           |                           |   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| LINN-BENTON COMMUNITY COLLEGE          |                    |                           |                           |   |                   |            |
| PORTLAND COMMUNITY COLLEGE             |                    |                           |                           |   |                   |            |
| ROGUE COMMUNITY COLLEGE                |                    |                           |                           |   |                   |            |
| TILLAMOOK BAY COMMUNITY COLLEGE        |                    |                           |                           |   |                   |            |
| TREASURE VALLEY COMMUNITY COLLEGE      |                    |                           |                           |   |                   |            |
| UMPQUA COMMUNITY COLLEGE               | ✓                  |                           |                           |   |                   |            |
| <b>RURAL FIRE PROTECTION DISTRICTS</b> |                    |                           |                           |   |                   |            |
| APPLEGATE VALLEY RFPD 9                |                    | ✓                         |                           | 2   |                   |            |
| AUMSVILLE RFPD                         |                    |                           |                           |   |                   |            |
| BANDON RFPD                            |                    | ✓                         |                           | 1   |                   |            |
| BANKS FIRE DISTRICT 13                 |                    | ✓                         |                           | 2   |                   |            |
| BLACK BUTTE RANCH RFPD                 | ✓                  |                           |                           |   |                   |            |
| BOARDMAN RFPD                          | ✓                  |                           |                           |   |                   |            |
| BORING RFPD                            |                    |                           |                           |   |                   |            |
| BROWNSVILLE RFPD                       |                    | ✓                         |                           | 2   |                   | 1          |
| CANBY RFPD 62                          |                    |                           |                           |   |                   |            |
| CENTRAL OREGON COAST FIRE & RESCUE     | ✓                  |                           |                           |   |                   |            |
| CHARLESTON RFPD                        |                    |                           |                           |   |                   |            |
| CLACKAMAS CO FIRE DISTRICT 1           |                    |                           |                           |   |                   |            |
| COBURG RFPD                            |                    |                           |                           | 1   |                   |            |
| CORVALLIS RFPD                         |                    | ✓                         |                           | 2   |                   | 1          |
| CROOKED RIVER RANCH RFPD               |                    |                           |                           |   |                   |            |
| DEPOE BAY RFPD                         | ✓                  |                           |                           |   |                   |            |
| DESCHUTES CO RFPD 2                    |                    | ✓                         |                           | 2   |                   |            |
| DOUGLAS CO RFPD 2                      |                    |                           |                           |   |                   |            |
| ESTACADA RFPD                          | ✓                  |                           |                           |   |                   |            |
| EUGENE RFPD 01                         |                    |                           |                           |   |                   |            |
| FOREST GROVE RFPD                      |                    |                           |                           | 1   |                   |            |
| GLENDALE AMBULANCE DISTRICT            |                    |                           |                           | 2   |                   |            |
| GOSHEN RFPD                            |                    |                           |                           | 2   |                   |            |
| HALSEY SHEDD RFPD                      |                    | ✓                         |                           | 2   |                   |            |

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| HERMISTON FIRE & EMERGENCY SERVICES     |                    |                           | ✓                         | 1   |                   |            |
| ILLINOIS VALLEY RFPD                    |                    |                           |                           | 2   |                   |            |
| JACKSON CO RFPD 3                       |                    |                           |                           |   |                   |            |
| JACKSON CO RFPD 4                       |                    |                           |                           |   |                   |            |
| JACKSON CO RFPD 5                       |                    | ✓                         | ✓                         | 2   |                   |            |
| JEFFERSON RFPD                          |                    | ✓                         |                           | 2   |                   | 1          |
| JOHN DAY RFPD                           | ✓                  | ✓                         |                           | 1   |                   |            |
| KEIZER RFPD                             |                    |                           |                           | 2   |                   |            |
| KLAMATH CO RFPD 1                       |                    |                           |                           |   |                   |            |
| KNAPPA SVENSEN BURNSIDE RFPD            |                    | ✓                         |                           | 1   |                   |            |
| LA PINE RFPD                            |                    |                           |                           |   |                   |            |
| LAKE GROVE RFPD                         |                    |                           |                           |   |                   |            |
| LANE CO RFPD 1                          |                    | ✓                         | ✓                         | 3   |                   |            |
| LANE FIRE AUTHORITY                     |                    |                           |                           |   |                   |            |
| LANE RURAL FIRE/RESCUE                  |                    | ✓                         | ✓                         | 3   |                   |            |
| LEBANON RFPD                            |                    |                           |                           |   |                   |            |
| LYONS FIRE DISTRICT & AMBULANCE SERVICE |                    | ✓                         |                           | 2   |                   |            |
| MARION CO RFPD 01                       |                    |                           |                           |   |                   |            |
| MCKENZIE FIRE AND RESCUE                |                    |                           |                           |   |                   |            |
| MID-COLUMBIA FIRE & RESCUE              |                    |                           |                           | 1   |                   |            |
| MILL CITY RFPD                          |                    |                           |                           | 2   |                   |            |
| MIST BIRKENFELD RFPD                    |                    | ✓                         |                           | 2   |                   |            |
| MOHAWK VALLEY RFPD                      |                    | ✓                         |                           | 2   |                   |            |
| MOLALLA RFPD                            |                    |                           |                           |   |                   |            |
| MULTNOMAH CO RFPD 10                    |                    | ✓                         |                           | 1   |                   |            |
| MULTNOMAH CO RFPD 14                    |                    | ✓                         |                           | 2   |                   |            |
| NEHALEM BAY FIRE & RESCUE DISTRICT      |                    | ✓                         |                           | 3   |                   |            |
| NETARTS OCEANSIDE RFPD                  |                    |                           |                           |   |                   |            |
| NORTH BAY RFPD                          | ✓                  |                           |                           |   |                   |            |
| NORTH DOUGLAS CO FIRE & EMS             |                    |                           |                           |   |                   |            |
| PHILOMATH FIRE AND RESCUE               |                    | ✓                         |                           | 3   |                   | 1          |
| PLEASANT HILL RFPD                      |                    | ✓                         | ✓                         | 3   |                   |            |

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| POLK CO RFPD 1                       |                    |                           |                           |   |                   |            |
| RIVERDALE RFPD                       |                    |                           |                           |   |                   |            |
| ROGUE RIVER RFPD                     |                    | ✓                         |                           | 1   |                   |            |
| SANDY RFPD                           |                    | ✓                         |                           | 2   |                   |            |
| SANTA CLARA RFPD                     |                    |                           |                           |   |                   |            |
| SCAPPOOSE RFPD                       |                    | ✓                         |                           | 1   |                   |            |
| SCIO RFPD                            |                    | ✓                         |                           | 2   |                   |            |
| SILVERTON RFPD                       |                    |                           |                           |   |                   |            |
| SISTERS CAMP SHERMAN RFPD            |                    |                           |                           |   |                   |            |
| SIUSLAW VALLEY FIRE & RESCUE         |                    |                           |                           |   |                   |            |
| SOUTH GILLIAM RFPD                   |                    | ✓                         | ✓                         | 1   |                   |            |
| SOUTH LANE CO RFPD                   | ✓                  |                           |                           |   |                   |            |
| SOUTHWESTERN POLK RFPD               |                    |                           |                           |   |                   |            |
| STAYTON RFPD                         |                    |                           |                           |   |                   |            |
| SUBLIMITY RFPD                       |                    | ✓                         |                           | 1   |                   |            |
| SWEET HOME FIRE & AMBULANCE DISTRICT |                    | ✓                         |                           | 1   |                   |            |
| TANGENT RFPD                         |                    | ✓                         |                           | 1   |                   |            |
| TRI CITY RFPD 04                     |                    |                           |                           |   |                   |            |
| TUALATIN VALLEY FIRE & RESCUE        |                    |                           |                           |   |                   |            |
| TURNER RFPD                          |                    |                           |                           |   |                   |            |
| UMATILLA RFPD 7-405                  | ✓                  | ✓                         |                           | 1   |                   |            |
| WASHINGTON CO RFPD 2                 |                    |                           |                           | 2   |                   |            |
| WEST VALLEY FIRE DISTRICT            | ✓                  | ✓                         |                           | 2   |                   |            |
| WINSTON-DILLARD RFPD 5               |                    |                           |                           |   |                   |            |
| WOODBURN RFPD                        |                    |                           |                           |   |                   |            |
| YACHATS RFPD                         | ✓                  |                           |                           |   |                   |            |
| <b>SCHOOL DISTRICTS</b>              |                    |                           |                           |   |                   |            |
| ADRIAN SCHOOL DISTRICT 61            |                    | ✓                         |                           | 1   |                   |            |
| ALSEA SCHOOL DISTRICT 7J             |                    | ✓                         |                           | 3   |                   |            |
| AMITY SCHOOL DISTRICT NO. 4J         |                    |                           |                           |   |                   |            |
| AROCK SCHOOL DISTRICT 81             |                    |                           |                           |   |                   |            |
| BAKER CO SCHOOL DISTRICT 5J          |                    |                           |                           |   |                   |            |
| BANDON SCHOOL DISTRICT 54            |                    | ✓                         |                           | 1   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| BANKS SCHOOL DISTRICT 13                     |                    |                           |                           |   |                   |            |
| BEAVERTON SCHOOL DISTRICT 48J                |                    |                           |                           |   |                   |            |
| BEND-LAPINE ADMINISTRATIVE SCHOOL DISTRICT 1 |                    |                           |                           |   |                   |            |
| BLACHLY SCHOOL DISTRICT 90                   |                    |                           |                           |   |                   |            |
| BLACK BUTTE SCHOOL DISTRICT                  |                    | ✓                         |                           | 1   |                   |            |
| BROOKINGS HARBOR SCHOOL DISTRICT 17C         |                    |                           |                           |   |                   |            |
| CANBY SCHOOL DISTRICT 86                     |                    |                           |                           |   |                   |            |
| CENTENNIAL SCHOOL DISTRICT 28J               |                    |                           |                           |   |                   |            |
| CENTRAL CURRY SCHOOL DISTRICT 1              |                    | ✓                         |                           | 2   |                   |            |
| CGESD  |                    |                           |                           |   |                   |            |
| CLACKAMAS ESD                                |                    |                           |                           |   |                   |            |
| CLATSKANIE SCHOOL DISTRICT 6J                |                    |                           |                           |   |                   |            |
| COLTON SCHOOL DISTRICT 53                    |                    |                           |                           |   |                   |            |
| CONDON SCHOOL DISTRICT 25J                   |                    | ✓                         |                           | 1   |                   |            |
| COOS BAY SCHOOL DISTRICT 9                   |                    | ✓                         |                           | 0   | 1                 |            |
| COQUILLE SCHOOL DISTRICT 8                   |                    |                           |                           |   |                   |            |
| CORVALLIS SCHOOL DISTRICT 509J               |                    |                           |                           |   |                   |            |
| CROOK CO SCHOOL DISTRICT                     |                    |                           |                           |   |                   |            |
| DAVID DOUGLAS SCHOOL DISTRICT 40             |                    |                           |                           |   |                   |            |
| DAYS CREEK SCHOOL DISTRICT 15                |                    |                           |                           |   |                   |            |
| DAYVILLE SCHOOL DISTRICT 16J                 |                    | ✓                         |                           | 2   |                   |            |
| DOUGLAS CO ESD                               |                    |                           |                           |   |                   |            |
| DUFUR SCHOOL DISTRICT 29                     |                    |                           |                           | 1   |                   |            |
| EAGLE POINT SCHOOL DISTRICT 9                |                    |                           |                           |   |                   |            |
| ECHO SCHOOL DISTRICT 5-R                     |                    |                           |                           |   |                   |            |
| ELEMENTARY SCHOOL DISTRICT NO. 21            |                    |                           |                           |   |                   |            |
| ELGIN SCHOOL DISTRICT 23                     |                    |                           | ✓                         | 3   |                   |            |
| ELKTON SCHOOL DISTRICT 34                    |                    |                           |                           |   |                   |            |
| ENTERPRISE SCHOOL DISTRICT 21                |                    | ✓                         |                           | 1   |                   |            |
| ESTACADA SCHOOL DISTRICT 108                 |                    |                           |                           |   |                   |            |
| EUGENE SCHOOL DISTRICT #4J                   |                    |                           |                           |   |                   |            |
| FALLS CITY SCHOOL DISTRICT 57                |                    |                           |                           |   |                   |            |

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|---|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| GASTON SCHOOL DISTRICT 511J               |                    | ✓                         |                           | 3   |                   |            |
| GERVAIS SCHOOL DISTRICT                   |                    |                           |                           |   |                   |            |
| GLADSTONE SCHOOL DISTRICT 115             |                    |                           |                           |   |                   |            |
| GLENDALE SCHOOL DISTRICT 77               |                    |                           |                           |   |                   |            |
| GLIDE SCHOOL DISTRICT 12                  |                    |                           |                           |   |                   |            |
| GRANT CO ESD                              |                    | ✓                         |                           | 2   |                   |            |
| GRANT CO SCHOOL DISTRICT 3                |                    |                           |                           |   |                   |            |
| GRESHAM BARLOW SCHOOL DISTRICT 10JT       |                    |                           |                           |   |                   |            |
| HARNEY CO SCHOOL DISTRICT 28              |                    |                           |                           |   |                   |            |
| HARNEY CO SCHOOL DISTRICT 3               |                    |                           |                           |   |                   |            |
| HARNEY CO SCHOOL DISTRICT 33              |                    |                           |                           |   |                   |            |
| HARRISBURG SCHOOL DISTRICT NO. 7          |                    | ✓                         |                           | 4   |                   | 2          |
| HERMISTON SCHOOL DISTRICT 8R              |                    |                           |                           |   |                   |            |
| HIGH DESERT ESD REGION 10                 |                    |                           |                           |   |                   |            |
| HILLSBORO SCHOOL DISTRICT 1J              |                    |                           |                           |   |                   |            |
| HUNTINGTON SCHOOL DISTRICT 16J            |                    |                           |                           | 1   |                   |            |
| INTERMOUNTAIN EDUCATION SERVICE DISTRICT  |                    |                           |                           |   |                   |            |
| JACKSON CO SCHOOL DISTRICT 6              |                    |                           |                           |   |                   |            |
| JEFFERSON CO ESD                          |                    |                           |                           |   |                   |            |
| JEFFERSON CO SCHOOL DISTRICT 509J         |                    |                           |                           |   |                   |            |
| JEWELL SCHOOL DISTRICT 8                  |                    |                           |                           |   |                   |            |
| JORDAN VALLEY SCHOOL DISTRICT 3           |                    |                           |                           | 1   |                   |            |
| JOSEPH SCHOOL DISTRICT 6                  |                    |                           | ✓                         | 1   |                   |            |
| JOSEPHINE CO/THREE RIVERS SCHOOL DISTRICT |                    |                           |                           |   |                   |            |
| JUNCTION CITY SCHOOL DISTRICT 69          |                    |                           |                           |   |                   |            |
| JUNTURA SCHOOL DISTRICT 12                |                    |                           |                           |   |                   |            |
| KLAMATH FALLS CITY SCHOOLS                |                    |                           |                           |   |                   |            |
| LA GRANDE SCHOOL DISTRICT 1               |                    | ✓                         | ✓                         | 1   |                   |            |
| LAKE CO ESD                               |                    |                           |                           |   |                   |            |
| LAKE CO SCHOOL DISTRICT 14                |                    |                           |                           |   |                   |            |
| LAKE CO SCHOOL DISTRICT 18                |                    |                           |                           |   |                   |            |
| LANE ESD                                  |                    |                           |                           |   |                   |            |

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|                                       |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| LEBANON COMMUNITY SCHOOL DISTRICT 9   |                    |                           |                           |   |                   |            |
| LINCOLN CO SCHOOL DISTRICT            |                    |                           |                           |   |                   |            |
| LINN-BENTON-LINCOLN ESD               |                    |                           |                           |   |                   |            |
| LONG CREEK SCHOOL DISTRICT 17         |                    |                           |                           |   |                   |            |
| LOWELL SCHOOL DISTRICT 71             |                    | ✓                         |                           | 1   |                   |            |
| MALHEUR CO SCHOOL DISTRICT 51         |                    |                           |                           |   |                   |            |
| MALHEUR ESD                           |                    |                           |                           |   |                   |            |
| MARCOLA SCHOOL DISTRICT 79J           |                    |                           |                           |   |                   |            |
| MCKENZIE SCHOOL DISTRICT 68           |                    |                           |                           |   |                   |            |
| MCMINNVILLE SCHOOL DISTRICT 40        |                    |                           |                           |   |                   |            |
| MEDFORD SCHOOL DISTRICT 549C          |                    |                           |                           |   |                   |            |
| MITCHELL SCHOOL DISTRICT 55           |                    | ✓                         |                           | 3   |                   | 2          |
| MOLALLA RIVER SCHOOL DISTRICT #35     |                    |                           |                           |   |                   |            |
| MONROE SCHOOL DISTRICT 1J             |                    |                           |                           |   |                   |            |
| MONUMENT SCHOOL DISTRICT 8            |                    | ✓                         |                           | 2   |                   |            |
| MORROW CO SCHOOL DISTRICT 1           |                    |                           |                           |   |                   |            |
| MOUNT ANGEL SCHOOL DISTRICT 91        |                    |                           |                           | 2   |                   |            |
| MULTNOMAH CO ESD                      |                    |                           |                           |   |                   |            |
| MYRTLE POINT SCHOOL DISTRICT NO. 41   |                    |                           |                           |   |                   |            |
| NEAH-KAH-NIE SCHOOL DISTRICT 56       |                    |                           |                           | 2   |                   |            |
| NESTUCCA VALLEY SCHOOL DISTRICT 101   |                    |                           |                           |   |                   |            |
| NEWBERG SCHOOL DISTRICT 29J           |                    |                           |                           |   |                   |            |
| NORTH BEND SCHOOL DISTRICT 13         |                    |                           |                           |   |                   |            |
| NORTH CENTRAL ESD                     |                    | ✓                         |                           | 1   |                   |            |
| NORTH DOUGLAS SCHOOL DISTRICT 22      |                    |                           |                           |   |                   |            |
| NORTH MARION SCHOOL DISTRICT 15       |                    | ✓                         |                           | 0   | 2                 |            |
| NORTH POWDER SCHOOL DISTRICT 8J       |                    |                           |                           |   |                   |            |
| NORTH SANTIAM SCHOOL DISTRICT 29J     |                    |                           |                           |   |                   |            |
| NORTH WASCO COUNTY SCHOOL DISTRICT 21 |                    |                           |                           |   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| NORTHWEST REGIONAL ESD                   |                    |                           |                           |   |                   |            |
| NYSSA SCHOOL DISTRICT 26                 |                    |                           |                           |   |                   |            |
| OAKLAND SCHOOL DISTRICT 1                |                    |                           |                           |   |                   |            |
| OREGON TRAIL SCHOOL DISTRICT 46          |                    |                           |                           |   |                   |            |
| PENDLETON SCHOOL DISTRICT 16             |                    |                           |                           |   |                   |            |
| PERRYDALE SCHOOL DISTRICT 21             |                    |                           |                           |   |                   |            |
| PHILOMATH SCHOOL DISTRICT 17J            |                    |                           |                           |   |                   |            |
| PINE EAGLE SCHOOL DISTRICT 61            |                    |                           |                           |   |                   |            |
| PINEHURST SCHOOL DISTRICT 94             |                    |                           |                           |   |                   |            |
| PLEASANT HILL SCHOOL DISTRICT 1          |                    |                           |                           |   |                   |            |
| PORT ORFORD-LANGLOIS SCHOOL DISTRICT 2CJ | ✓                  |                           |                           |   |                   |            |
| PORTLAND PUBLIC SCHOOL DISTRICT 1J       |                    |                           |                           |   |                   |            |
| POWERS SCHOOL DISTRICT 31                |                    | ✓                         |                           | 2   |                   |            |
| PRAIRIE CITY SCHOOL DISTRICT 4           |                    | ✓                         |                           | 2   |                   |            |
| RAINIER SCHOOL DISTRICT 13               |                    | ✓                         |                           | 1   |                   |            |
| REDMOND SCHOOL DISTRICT 2J               |                    |                           |                           |   |                   |            |
| REGION 18 ESD                            |                    | ✓                         |                           | 1   |                   |            |
| RIDDLE SCHOOL DISTRICT 70                |                    |                           |                           |   |                   |            |
| RIVERDALE SCHOOL DISTRICT 51J            | ✓                  |                           |                           |   |                   |            |
| ROSEBURG PUBLIC SCHOOL DISTRICT 4        |                    |                           |                           |   |                   |            |
| SALEM-KEIZER SCHOOL DISTRICT 24J         |                    |                           |                           |   |                   |            |
| SCAPPOOSE SCHOOL DISTRICT                |                    | ✓                         |                           | 1   |                   |            |
| SHERIDAN SCHOOL DISTRICT 48J             |                    | ✓                         |                           | 1   |                   |            |
| SHERWOOD SCHOOL DISTRICT 88J             |                    |                           |                           |   |                   |            |
| SISTERS SCHOOL DISTRICT 6                |                    |                           |                           |   |                   |            |
| SIUSLAW SCHOOL DISTRICT 97J              |                    | ✓                         |                           | 1   |                   |            |
| SOUTH COAST ESD                          |                    | ✓                         |                           | 3   |                   | 1          |
| SOUTH UMPQUA PUBLIC SCHOOL DISTRICT 19   |                    |                           |                           |   |                   |            |
| SOUTHERN OREGON ESD                      |                    |                           |                           |   |                   |            |
| SPRAY SCHOOL DISTRICT 1                  |                    | ✓                         |                           | 1   |                   |            |
| SPRINGFIELD SCHOOL DISTRICT 19           |                    |                           |                           |   |                   |            |

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|                                       |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| ST PAUL SCHOOL DISTRICT 45            |                    |                           |                           | 2   |                   |            |
| SUTHERLIN SCHOOL DISTRICT 130         |                    |                           |                           |   |                   |            |
| TIGARD-TUALATIN SCHOOL DISTRICT 23J   |                    |                           |                           |   |                   |            |
| TILLAMOOK CO SCHOOL DISTRICT 9        |                    |                           |                           |   |                   |            |
| TROY SCHOOL DISTRICT 54               |                    | ✓                         |                           | 1   |                   |            |
| UMATILLA CO SCHOOL DISTRICT 6         |                    |                           |                           |   |                   |            |
| UNION CO SCHOOL DISTRICT 11           |                    |                           |                           | 1   |                   |            |
| UNION CO SCHOOL DISTRICT 5            |                    |                           | ✓                         | 4   |                   |            |
| VERNONIA SCHOOL DISTRICT 47J          |                    |                           |                           |   |                   |            |
| WALLOWA CO SCHOOL DISTRICT 12         |                    |                           |                           |   |                   |            |
| WARRENTON-HAMMOND SCHOOL DISTRICT 30  |                    |                           |                           |   |                   |            |
| WASCO CO SCHOOL DISTRICT 1            |                    | ✓                         |                           | 2   |                   |            |
| WHEELER CO SCHOOL DISTRICT 21J        |                    | ✓                         |                           | 2   |                   |            |
| WILLAMETTE ESD                        |                    |                           |                           |   |                   |            |
| WILLAMINA SCHOOL DISTRICT 30J         |                    |                           |                           |   |                   |            |
| WINSTON-DILLARD SCHOOL DISTRICT 116   |                    |                           |                           |   |                   |            |
| YAMHILL-CARLTON SCHOOL DISTRICT 1     |                    |                           |                           |   |                   |            |
| YONCALLA SCHOOL DISTRICT 32           |                    |                           |                           |   |                   |            |
| <b>OTHER SPECIAL DISTRICTS</b>        |                    |                           |                           |   |                   |            |
| ASHLAND PARKS & REC COMMISSION        |                    |                           |                           |   |                   |            |
| ASTORIA DEVELOPMENT COMMISSION        | ✓                  |                           |                           | 1   |                   |            |
| BAKER CO LIBRARY DISTRICT             | ✓                  |                           |                           |   |                   |            |
| BARNEY RESERVOIR JOINT COMMISSION     |                    |                           |                           |   |                   |            |
| BAY AREA HEALTH DISTRICT              |                    |                           |                           | 2   |                   |            |
| BEAVER SLOUGH DRAINAGE DISTRICT       | ✓                  |                           |                           |   |                   |            |
| BEND METRO PARKS & REC                |                    |                           |                           |   |                   |            |
| BEND METROPOLITAN PLANNING COMMISSION | ✓                  |                           |                           |   |                   |            |
| BEND URBAN RENEWAL AGENCY             | ✓                  |                           |                           |   |                   |            |

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|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| BENTON CO LIBRARY SERVICE DISTRICT               | ✓                  |                           |                           | 2   |                   |            |
| BENTON SWCD                                      |                    | ✓                         |                           | 3   |                   |            |
| BLACK BUTTE RANCH COUNTY SERVICE DISTRICT        |                    |                           |                           |   |                   |            |
| BLUE MOUNTAIN HOSPITAL DISTRICT                  |                    |                           |                           | 2   |                   |            |
| BOARDMAN PARKS & REC DISTRICT                    |                    | ✓                         | ✓                         | 2   |                   |            |
| BORING WATER DISTRICT                            |                    |                           |                           | 2   |                   |            |
| BROOKINGS URBAN RENEWAL AGENCY                   |                    |                           |                           | 1   |                   |            |
| BROOKS COMMUNITY SERVICE DISTRICT                |                    |                           |                           |   |                   |            |
| BUELL RED PRAIRIE WATER DISTRICT                 |                    | ✓                         |                           | 1   |                   |            |
| BURLINGTON WATER DISTRICT                        |                    | ✓                         |                           | 2   |                   |            |
| BURNT RIVER SWCD                                 |                    |                           |                           |   |                   |            |
| CANBY URBAN RENEWAL DISTRICT                     |                    |                           |                           |   |                   |            |
| CARLTON URBAN RENEWAL AGENCY                     | ✓                  |                           |                           |   |                   |            |
| CENTRAL ALBANY REVITALIZATION AREA               | ✓                  |                           |                           |   |                   |            |
| CENTRAL LINCOLN PUD                              |                    |                           |                           |   |                   |            |
| CENTRAL OREGON INTERGOVERNMENTAL COUNCIL         |                    |                           |                           |   |                   |            |
| CENTRAL OREGON IRRIGATION DISTRICT               |                    |                           |                           |   |                   |            |
| CENTRAL OREGON REGIONAL HOUSING AUTHORITY        |                    |                           |                           |   |                   |            |
| CEOJJC   | ✓                  |                           |                           |   |                   |            |
| CHETCO COMMUNITY LIBRARY DISTRICT                |                    |                           |                           |   |                   |            |
| CIS  |                    |                           |                           |   |                   |            |
| CLACKAMAS 800 RADIO GROUP                        |                    |                           |                           |   |                   |            |
| CLACKAMAS CO DEVELOPMENT AGENCY                  |                    |                           |                           |   |                   |            |
| CLACKAMAS CO ENHANCED LAW ENFORCEMENT DISTRICT   |                    |                           |                           |   |                   |            |
| CLACKAMAS CO EXTENSION AND 4-H SERVICES DISTRICT |                    |                           |                           |   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| CLACKAMAS CO SERVICE DISTRICT 1                |                    |                           |                           |   |                   |            |
| CLACKAMAS CO SERVICE DISTRICT 5                |                    |                           |                           |   |                   |            |
| CLACKAMAS CO VECTOR CONTROL                    |                    |                           |                           |   |                   |            |
| CLACKAMAS RIVER WATER                          |                    |                           |                           |   |                   |            |
| CLACKAMAS SWCD                                 |                    |                           |                           |   |                   |            |
| CLATSKANIE PUD                                 |                    |                           |                           |   |                   |            |
| CLATSOP CARE CENTER HEALTH DISTRICT            |                    |                           |                           |   |                   |            |
| CLATSOP CO 4H EXTENSION SERVICE DISTRICT       |                    | ✓                         |                           | 1   |                   |            |
| CLATSOP CO ROAD DISTRICT # 1                   |                    | ✓                         |                           | 1   |                   |            |
| CLATSOP CO RURAL LAW ENFORCEMENT DISTRICT      |                    | ✓                         |                           | 1   |                   |            |
| CLEAN WATER SERVICES OF WASHINGTON CO          |                    |                           |                           |   |                   |            |
| COLUMBIA CO 4H & EXTENSION SERVICE DISTRICT    |                    |                           |                           |   |                   |            |
| COLUMBIA CO DEVELOPMENT AGENCY                 |                    |                           |                           |   |                   |            |
| COLUMBIA DRAINAGE VECTOR CONTROL DISTRICT      |                    | ✓                         |                           | 1   |                   |            |
| COLUMBIA GATEWAY URBAN RENEWAL AGENCY          |                    |                           |                           | 1   |                   |            |
| COLUMBIA GORGE REGIONAL AIRPORT                |                    |                           |                           |   |                   |            |
| COLUMBIA IMPROVEMENT DISTRICT                  |                    |                           |                           |   |                   |            |
| COLUMBIA RIVER PUD                             |                    |                           |                           |   |                   |            |
| COLUMBIA SWCD                                  |                    | ✓                         |                           | 2   |                   |            |
| COMMUNITY SERVICES CONSORTIUM                  |                    |                           |                           |   |                   |            |
| COOS BAY NORTH BEND WATER BOARD                |                    |                           |                           |   |                   |            |
| COOS BAY URBAN RENEWAL AGENCY                  |                    |                           |                           |   |                   |            |
| COOS BAY/NORTH BEND VISITORS CONVENTION BUREAU |                    |                           |                           |   |                   |            |
| COOS CO 4H & EXTENSION SERVICE DISTRICT        | ✓                  |                           |                           |   |                   |            |
| COOS CO AIRPORT DISTRICT                       |                    |                           |                           |   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| COOS CO AREA TRANSIT SERVICE DISTRICT                        |                    |                           |                           |   |                   |            |
| COOS CO LIBRARY SERVICE DISTRICT                             | ✓                  |                           |                           |   |                   |            |
| COQUILLE VALLEY HOSPITAL DISTRICT                            |                    |                           |                           |   |                   |            |
| COUNTYWIDE LAW ENFORCEMENT DISTRICT                          |                    |                           |                           |   |                   |            |
| COVE ORCHARD SEWER SERVICE DISTRICT                          |                    |                           |                           |   |                   |            |
| CREST  |                    |                           |                           |   |                   |            |
| CROOK CO PARKS & REC DISTRICT                                | ✓                  |                           |                           | 1   |                   |            |
| CURRY CO SWCD  |                    |                           |                           |   |                   |            |
| CURRY GENERAL HOSPITAL                                       |                    | ✓                         |                           | 2   |                   | 1          |
| DALLAS COMMUNITY DEVELOPMENT COMMISSION URBAN RENEWAL AGENCY | ✓                  |                           |                           |   |                   |            |
| DESCHUTES CO 911 COMMUNICATIONS SERVICE DISTRICT             |                    |                           |                           |   |                   |            |
| DESCHUTES CO EXTENSION & 4H SERVICE DISTRICT                 |                    |                           |                           |   |                   |            |
| DESCHUTES PUBLIC LIBRARY                                     |                    |                           |                           |   |                   |            |
| DESCHUTES RIM HEALTH CLINIC                                  |                    | ✓                         |                           | 2   |                   |            |
| DESCHUTES VALLEY WATER DISTRICT                              |                    |                           |                           | 1   |                   |            |
| DUNTHORPE RIVERDALE SERVICE DISTRICT                         |                    |                           |                           |   |                   |            |
| EAGLE POINT IRRIGATION DISTRICT                              |                    | ✓                         | ✓                         | 1   |                   |            |
| EAST FORK IRRIGATION DISTRICT                                |                    | ✓                         |                           | 2   |                   |            |
| EAST MULTNOMAH SWCD  |                    |                           |                           |   |                   |            |
| EAST SALEM SERVICE DISTRICT                                  |                    |                           |                           |   |                   |            |
| EASTERN OREGON HUMAN SERVICE CONSORTIUM                      |                    |                           |                           | 2   |                   |            |
| EASTERN OREGON TRADE AND EVENT CENTER AUTHORITY              |                    |                           |                           |   |                   |            |
| EMERALD PUD  |                    |                           |                           |   |                   |            |
| ESTACADA URBAN RENEWAL AGENCY                                |                    |                           |                           |   |                   |            |
| EUGENE URBAN RENEWAL AGENCY                                  |                    |                           |                           |   |                   |            |
| EUGENE WATER & ELECTRIC BOARD                                |                    |                           |                           |   |                   |            |

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|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| FAIRVIEW WATER DISTRICT  | ✓                  |                           |                           |   |                   |            |
| FARGO INTERCHANGE SERVICE DISTRICT   |                    |                           |                           |   |                   |            |
| FERN RIDGE LIBRARY DISTRICT  |                    |                           |                           |   |                   |            |
| FRONTIER DIGITAL NETWORK   |                    | ✓                         |                           | 2   |                   |            |
| FRONTIER REGIONAL 911 AGENCY   |                    | ✓                         |                           | 2   |                   |            |
| FRONTIER TELENET   |                    | ✓                         |                           | 2   |                   |            |
| GILLIAM CO SWCD  |                    |                           |                           | 2   |                   |            |
| GLADSTONE URBAN RENEWAL AGENCY   |                    |                           |                           |   |                   |            |
| GLENEDEN SANITARY DISTRICT   |                    |                           |                           |   |                   |            |
| GRAND PRAIRIE WATER CONTROL DISTRICT   |                    | ✓                         |                           | 3   |                   |            |
| GRANT CO EXTENSION & 4-H SERVICE DISTRICT                                      |                    | ✓                         |                           | 1   |                   |            |
| GRANT CO TRANSPORTATION DISTRICT   |                    | ✓                         |                           | 1   |                   |            |
| GRANT SWCD   | ✓                  |                           |                           |   |                   |            |
| GRANTS PASS IRRIGATION DISTRICT  |                    |                           |                           |   |                   |            |
| GREATER ST HELENS PARKS & REC DISTRICT   |                    |                           |                           |   |                   |            |
| GREEN SANITARY DISTRICT  |                    |                           |                           |   |                   |            |
| HARBOR SANITARY DISTRICT   |                    | ✓                         |                           | 2   |                   |            |
| HARNEY DISTRICT HOSPITAL   |                    | ✓                         |                           | 2   |                   |            |
| HARRISBURG REDEVELOPMENT AGENCY  |                    |                           |                           |   |                   |            |
| HECETA WATER PEOPLE'S UTILITY DISTRICT   | ✓                  |                           |                           |   |                   |            |
| HERMISTON IRRIGATION DISTRICT  |                    | ✓                         | ✓                         | 1   |                   |            |
| HILLSBORO ECONOMIC DEVELOPMENT COUNCIL   |                    |                           |                           |   |                   |            |
| HILLSBORO FOREST GROVE BEAVERTON TIGARD TUALATIN VALLEY JOINT WATER COMMISSION |                    |                           |                           |   |                   |            |
| HOME FORWARD   |                    |                           |                           |   |                   |            |
| HOOD RIVER CO 911 COMMUNICATIONS DISTRICT                                      |                    |                           |                           |   |                   |            |

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|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| HOOD RIVER CO WINDMASTER SEWER DISTRICT                         |                    |                           |                           |   |                   |            |
| HOOD RIVER CO WINDMASTER URBAN RENEWAL DISTRICT                 |                    |                           |                           |   |                   |            |
| HOOD RIVER VALLEY PARKS & REC                                   | ✓                  |                           |                           | 2   |                   |            |
| HOUSING & COMM SERVICES AGENCY OF LANE CO                       |                    |                           |                           |   |                   |            |
| HOUSING AUTHORITY OF CLACKAMAS CO                               |                    |                           |                           |   |                   |            |
| HOUSING AUTHORITY OF JACKSON CO                                 | ✓                  |                           |                           |   |                   |            |
| HOUSING AUTHORITY OF SALEM                                      |                    |                           |                           |   |                   |            |
| HOUSING AUTHORITY OF UMATILLA CO                                |                    |                           |                           |   |                   |            |
| HOUSING AUTHORITY OF WASHINGTON CO                              |                    | ✓                         |                           | 1   |                   |            |
| HOUSING AUTHORITY OF YAMHILL CO                                 |                    |                           |                           |   |                   |            |
| JACKSON CO 4-H, MASTER GARDENER & AGRICULTURAL SERVICE DISTRICT |                    |                           |                           |   |                   |            |
| JACKSON CO LIBRARY DISTRICT                                     |                    |                           |                           |   |                   |            |
| JACKSON CO VECTOR CONTROL DISTRICT                              |                    | ✓                         |                           | 3   |                   | 1          |
| JACKSON SWCD  |                    | ✓                         |                           | 1   |                   |            |
| JACKSONVILLE URBAN RENEWAL AGENCY                               | ✓                  |                           |                           |   |                   |            |
| JEFFERSON CO EMERGENCY MEDICAL SERVICE                          | ✓                  |                           |                           | 2   |                   |            |
| JEFFERSON CO LIBRARY DISTRICT                                   |                    |                           |                           | 1   |                   |            |
| JOHN DAY/CANYON CITY PARKS & REC                                |                    | ✓                         |                           | 2   |                   |            |
| JOSEPHINE CO 911 AGENCY   |                    |                           |                           |   |                   |            |
| JOSEPHINE COUNTY-CITY OF GRANTS PASS SOLID WASTE AGENCY         |                    |                           |                           |   |                   |            |
| KERNVILLE-GLENEDEN BEACH-LINCOLN BEACH WATER DISTRICT           |                    |                           |                           |   |                   |            |
| KLAMATH BASIN IMPROVEMENT DISTRICT                              |                    |                           |                           | 3   |                   |            |
| KLAMATH CO DRAIN SERVICE DISTRICT                               |                    |                           |                           |   |                   |            |

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| Municipal Corp Name                          | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| KLAMATH CO EMERGENCY COMMUNICATIONS DISTRICT |                    |                           |                           |   |                   |            |
| KLAMATH CO EXTENSION SERVICE DISTRICT        |                    |                           |                           |   |                   |            |
| KLAMATH CO LIBRARY SERVICE DISTRICT          |                    |                           |                           |   |                   |            |
| KLAMATH FALLS URBAN RENEWAL AGENCY           |                    |                           |                           |   |                   |            |
| KLAMATH IRRIGATION DISTRICT                  | ✓                  |                           |                           | 2   |                   |            |
| KWAPA  |                    |                           |                           |   |                   |            |
| LA GRANDE URBAN RENEWAL AGENCY               |                    | ✓                         |                           | 1   |                   |            |
| LA PINE URBAN RENEWAL AGENCY                 |                    |                           |                           |   |                   |            |
| LAKE GROVE WATER DISTRICT                    |                    |                           |                           |   |                   |            |
| LAKE OSWEGO REDEVELOPMENT AGENCY             |                    |                           |                           | 2   |                   |            |
| LAKESIDE WATER DISTRICT                      |                    | ✓                         |                           | 1   |                   |            |
| LANE COUNCIL OF GOVERNMENTS                  | ✓                  |                           |                           |   |                   |            |
| LEAGUE OF OREGON CITIES                      |                    |                           |                           |   |                   |            |
| LEBANON AQUATIC DISTRICT                     |                    |                           |                           | 2   |                   |            |
| LIBRARY DISTRICT OF CLACKAMAS CO             |                    |                           |                           |   |                   |            |
| LINN CO 4H AND EXTENSION DISTRICT            |                    |                           |                           |   |                   |            |
| LINN CO EMERGENCY TELEPHONE AGENCY           |                    |                           |                           |   |                   |            |
| LINN REGIONAL FUELING FACILITY               |                    |                           |                           |   |                   |            |
| LINN-BENTON HOUSING AUTHORITY                |                    |                           |                           |   |                   |            |
| LOCAL GOVERNMENT PERSONNEL INSTITUTE         |                    |                           |                           |   |                   |            |
| LOWER UMPQUA HOSPITAL                        |                    |                           |                           | 2   |                   |            |
| MADRAS AQUATIC CENTER                        | ✓                  |                           |                           | 2   |                   |            |
| MADRAS REDEVELOPMENT COMMISSION              |                    |                           |                           |   |                   |            |
| MALHEUR CO SWCD                              | ✓                  |                           |                           |   |                   |            |
| MALHEUR MEMORIAL HEALTH CENTER               |                    |                           |                           | 2   |                   |            |

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| Municipal Corp Name                               | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| MARION CO EXTENSION AND 4-H SERVICE DISTRICT      |                    |                           |                           |   |                   |            |
| MARION SWCD                                       |                    |                           |                           |   |                   |            |
| MCMINNVILLE WATER & LIGHT DEPARTMENT              |                    |                           |                           |   |                   |            |
| MEDFORD IRRIGATION DISTRICT                       | ✓                  | ✓                         |                           | 2   |                   |            |
| MEDFORD WATER COMMISSION                          |                    |                           |                           |   |                   |            |
| METCOM 911  |                    |                           |                           |   |                   |            |
| METRO   |                    |                           |                           |   |                   |            |
| METROPOLITAN AREA COMMUNICATIONS                  |                    |                           |                           |   |                   |            |
| MID COUNTY CEMETERY MAINTENANCE DISTRICT          |                    | ✓                         |                           | 2   |                   |            |
| MID COUNTY SERVICE DISTRICT 14                    |                    |                           |                           |   |                   |            |
| MID-COLUMBIA COUNCIL OF GOVERNMENTS               |                    |                           |                           |   |                   |            |
| MID-COLUMBIA ECONOMIC DEVELOPMENT                 |                    |                           |                           |   |                   |            |
| MID-VALLEY BEHAVIORAL CARE NETWORK                |                    |                           |                           |   |                   |            |
| MID-WILLAMETTE VALLEY CABLE REGULATORY COMMISSION |                    |                           |                           |   |                   |            |
| MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS      |                    |                           |                           |   |                   |            |
| MINET   |                    |                           |                           |   |                   |            |
| MOLALLA URBAN RENEWAL AGENCY                      | ✓                  |                           |                           |   |                   |            |
| MONMOUTH URBAN RENEWAL DISTRICT                   |                    |                           |                           |   |                   |            |
| MONUMENT SWCD                                     |                    |                           |                           |   |                   |            |
| MORROW CO UNIFIED RECREATION DISTRICT             |                    |                           |                           |   |                   |            |
| MT HOOD CABLE REGULATORY COMMISSION               |                    |                           |                           |   |                   |            |
| MULINO WATER DISTRICT 1                           |                    |                           |                           |   |                   |            |
| MULTNOMAH CO DRAINAGE DISTRICT 1                  |                    |                           |                           |   |                   |            |

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| Municipal Corp Name                            | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| MULTNOMAH COUNTY LIBRARY DISTRICT              |                    |                           |                           |   |                   |            |
| MWMC   |                    |                           |                           |   |                   |            |
| NEAH-KAH-NIE WATER DISTRICT                    |                    |                           |                           |   |                   |            |
| NEHALEM BAY WASTEWATER AGENCY                  |                    | ✓                         |                           | 3   |                   |            |
| NETARTS WATER DISTRICT                         |                    |                           |                           |   |                   |            |
| NORTH BEND URBAN RENEWAL AGENCY                |                    |                           |                           |   |                   |            |
| NORTH BETHANY CO SERVICE DISTRICT              |                    |                           |                           |   |                   |            |
| NORTH CENTRAL PUBLIC HEALTH DISTRICT           |                    |                           |                           |   |                   |            |
| NORTH CLACKAMAS CO WATER COMMISSION            |                    |                           |                           |   |                   |            |
| NORTH CLACKAMAS PARKS & REC DISTRICT           |                    |                           |                           |   |                   |            |
| NORTH COUNTY RECREATION DISTRICT               |                    | ✓                         |                           | 2   |                   |            |
| NORTH GATEWAY URBAN RENEWAL AGENCY             | ✓                  |                           |                           |   |                   |            |
| NORTH GILLIAM CO HEALTH DISTRICT               |                    |                           |                           | 2   |                   |            |
| NORTH LINCOLN HEALTH DISTRICT                  |                    | ✓                         |                           | 1   |                   |            |
| NORTH UNIT IRRIGATION DISTRICT                 |                    |                           |                           |   |                   |            |
| NORTHEAST OREGON ECONOMIC DEVELOPMENT DISTRICT |                    | ✓                         | ✓                         | 1   |                   |            |
| NORTHEAST OREGON HOUSING AUTHORITY             |                    |                           |                           |   |                   |            |
| NORTHEAST WHEELER CO HEALTH DISTRICT           |                    | ✓                         |                           | 2   |                   |            |
| NORTHERN WASCO PUD                             |                    |                           |                           |   |                   |            |
| NORTHWEST INTERGOVERNMENTAL ENERGY SUPPLY      | ✓                  |                           |                           |   |                   |            |
| NORTHWEST SENIOR & DISABILITY SERVICES         |                    |                           |                           |   |                   |            |
| NORTHWEST URBAN RENEWAL AGENCY                 | ✓                  |                           |                           |   |                   |            |
| NYSSA ROAD ASSESSMENT DISTRICT 2               |                    |                           |                           |   |                   |            |

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| Municipal Corp Name                               | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|   |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| OAK LODGE SANITARY DISTRICT                       |                    |                           |                           |   |                   |            |
| OAK LODGE WATER DISTRICT                          |                    |                           |                           |   |                   |            |
| ONTARIO LIBRARY DISTRICT                          | ✓                  |                           |                           |   |                   |            |
| OREGON CASCADES WEST COUNCIL OF GOVERNMENTS       |                    |                           |                           |   |                   |            |
| OREGON PUBLIC ENTITY EXCESS POOL                  |                    |                           |                           |   |                   |            |
| OREGON SCHOOL BOARDS ASSOCIATION                  |                    |                           |                           |   |                   |            |
| OREGON WATER WONDERLAND UNIT II SANITARY DISTRICT |                    |                           |                           |   |                   |            |
| OWYHEE IRRIGATION DISTRICT                        |                    |                           |                           |   |                   |            |
| PACIFIC CITY JOINT WATER-SANITARY AUTHORITY       |                    |                           |                           | 2   |                   |            |
| PACIFIC COMMUNITIES HEALTH DISTRICT               | ✓                  |                           |                           |   |                   |            |
| PALATINE HILL WATER DISTRICT                      |                    |                           |                           |   |                   |            |
| PENDLETON DEVELOPMENT COMMISSION                  |                    |                           |                           |   |                   |            |
| PENINSULA DRAINAGE DISTRICT 2                     |                    |                           |                           |   |                   |            |
| PHILOMATH URBAN RENEWAL AGENCY                    |                    |                           |                           |   |                   |            |
| PIONEER MEMORIAL HOSPITAL DISTRICT                |                    |                           |                           |   |                   |            |
| PIONEER NURSING HOME HEALTH DISTRICT              |                    |                           |                           | 2   |                   |            |
| POLK SWCD   | ✓                  |                           |                           | 1   |                   |            |
| PORT OF ARLINGTON                                 |                    | ✓                         |                           | 2   |                   |            |
| PORT OF ASTORIA                                   |                    | ✓                         |                           | 1   |                   |            |
| PORT OF BANDON                                    |                    |                           |                           |   |                   |            |
| PORT OF BROOKINGS HARBOR                          | ✓                  | ✓                         |                           | 1   |                   |            |
| PORT OF HOOD RIVER                                |                    |                           |                           |   |                   |            |
| PORT OF MORROW                                    |                    |                           |                           |   |                   |            |
| PORT OF NEWPORT                                   | ✓                  |                           |                           |   |                   |            |
| PORT OF PORT ORFORD                               | ✓                  | ✓                         |                           | 2   |                   |            |
| PORT OF PORTLAND                                  |                    |                           |                           |   |                   |            |
| PORT OF SIUSLAW                                   |                    |                           |                           |   |                   |            |

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| Municipal Corp Name                      | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| PORT OF ST HELENS                        | ✓                  |                           |                           |   |                   |            |
| PORT OF THE DALLES                       |                    |                           |                           | 2   |                   |            |
| PORT OF TILLAMOOK BAY                    |                    |                           |                           | 1   |                   |            |
| PORT OF UMATILLA                         |                    |                           |                           |   |                   |            |
| PORT OF UMPQUA                           |                    |                           |                           |   |                   |            |
| PORTLAND DEVELOPMENT COMMISSION          |                    |                           |                           |   |                   |            |
| POWDER VALLEY WATER CONTROL DISTRICT     |                    | ✓                         |                           | 1   |                   |            |
| RAINBOW WATER DISTRICT                   |                    |                           |                           |   |                   |            |
| RALEIGH WATER DISTRICT                   |                    | ✓                         |                           | 1   |                   |            |
| REDMOND AREA PARK & RECREATION DISTRICT  |                    |                           |                           |   |                   |            |
| REDMOND URBAN RENEWAL AGENCY             |                    |                           |                           |   |                   |            |
| RIVER ROAD PARKS & REC DISTRICT          |                    |                           |                           |   |                   |            |
| RIVER ROAD WATER DISTRICT                |                    | ✓                         |                           | 1   |                   |            |
| RIVERGROVE WATER DISTRICT                |                    | ✓                         |                           | 1   |                   |            |
| ROBERTS CREEK WATER DISTRICT             |                    |                           |                           |   |                   |            |
| ROCKWOOD WATER PUD                       |                    |                           |                           |   |                   |            |
| ROCKWOOD-WEST GRESHAM URBAN RENEWAL AREA |                    |                           |                           |   |                   |            |
| ROGUE RIVER VALLEY IRRIGATION DISTRICT   | ✓                  | ✓                         | ✓                         | 1   |                   |            |
| ROGUE VALLEY COUNCIL OF GOVERNMENTS      |                    |                           |                           |   |                   |            |
| ROGUE VALLEY SEWER SERVICES              |                    |                           |                           |   |                   |            |
| ROGUE VALLEY TRANSPORTATION DISTRICT     |                    |                           |                           |   |                   |            |
| ROSEBURG URBAN RENEWAL AGENCY            |                    |                           |                           |   |                   |            |
| RURAL LAW ENFORCEMENT DISTRICT           |                    |                           |                           |   |                   |            |
| RURAL ROAD ASSESS DISTRICT 3             |                    |                           |                           |   |                   |            |
| SALEM AREA MASS TRANSIT DISTRICT         |                    |                           |                           |   |                   |            |
| SALEM URBAN RENEWAL AGENCY               |                    |                           |                           |   |                   |            |
| SANDY URBAN RENEWAL AGENCY               |                    |                           |                           |   |                   |            |
| SANTA CLARA WATER DISTRICT               |                    |                           |                           | 2   |                   |            |

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| Municipal Corp Name                                | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| SEAL ROCK WATER DISTRICT                           | ✓                  |                           |                           |   |                   |            |
| SEASIDE URBAN RENEWAL AGENCY                       |                    |                           |                           |   |                   |            |
| SHERMAN CO HEALTH DISTRICT                         |                    |                           |                           |   |                   |            |
| SHERWOOD URBAN RENEWAL AGENCY                      | ✓                  |                           |                           |   |                   |            |
| SHORELINE SANITARY DISTRICT                        |                    |                           |                           |   |                   |            |
| SILVER FALLS LIBRARY DISTRICT                      |                    |                           |                           | 1   |                   |            |
| SILVERTON URBAN RENEWAL AGENCY                     | ✓                  |                           |                           |   |                   |            |
| SISTERS PARK & RECREATION DISTRICT                 |                    |                           |                           |   |                   |            |
| SIUSLAW PUBLIC LIBRARY DISTRICT                    |                    | ✓                         |                           | 2   |                   |            |
| SOLID WASTE DISPOSAL SERVICE DISTRICT              |                    |                           |                           |   |                   |            |
| SORC (EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON) |                    | ✓                         |                           | 2   |                   |            |
| SOUTH CENTRAL OREGON ECONOMIC DEVELOPMENT DISTRICT |                    |                           |                           | 2   |                   |            |
| SOUTH SUBURBAN SANITARY DISTRICT                   |                    |                           |                           |   |                   |            |
| SOUTHWEST LINCOLN COUNTY WATER DISTRICT            |                    |                           |                           |   |                   |            |
| SPRINGFIELD UTILITY BOARD                          |                    |                           |                           |   |                   |            |
| STANFIELD IRRIGATION DISTRICT                      | ✓                  | ✓                         | ✓                         | 1   |                   |            |
| SUBURBAN EAST SALEM WATER                          |                    |                           |                           |   |                   |            |
| SUNRIVER LIBRARY CO SERVICE DISTRICT               |                    |                           |                           |   |                   |            |
| SUNRIVER SERVICE DISTRICT                          |                    |                           |                           |   |                   |            |
| SUNSET EMPIRE PARKS & REC                          |                    |                           |                           | 1   |                   |            |
| SURFACE WATER MANAGEMENT AGENCY OF CLACKAMAS       |                    |                           |                           |   |                   |            |
| SUTHERLIN WATER CONTROL DISTRICT                   |                    |                           |                           |   |                   |            |
| SWALLEY IRRIGATION DISTRICT                        |                    |                           |                           |   |                   |            |
| TALENT IRRIGATION DISTRICT                         | ✓                  | ✓                         |                           | 2   |                   |            |
| TALENT URBAN RENEWAL AGENCY                        |                    |                           |                           |   |                   |            |
| THE DALLES IRRIGATION DISTRICT                     | ✓                  |                           |                           |   |                   |            |

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|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| THREE SISTERS IRRIGATION DISTRICT              | ✓                  | ✓                         |                           | 8   |                   |            |
| TIGARD URBAN RENEWAL AGENCY                    |                    |                           |                           |   |                   |            |
| TILLAMOOK CO 4H & EXTENSION SERVICE DISTRICT   |                    |                           |                           |   |                   |            |
| TILLAMOOK CO EMERGENCY COMMUNICATIONS DISTRICT |                    |                           |                           |   |                   |            |
| TILLAMOOK CO TRANSPORTATION DISTRICT           | ✓                  | ✓                         |                           | 2   |                   |            |
| TILLAMOOK LIGHTWAVE INTERGOVERNMENTAL AGENCY   |                    |                           |                           |   |                   |            |
| TILLAMOOK PUD                                  |                    |                           |                           |   |                   |            |
| TILLAMOOK SWCD                                 |                    |                           |                           |   |                   |            |
| TILLAMOOK URBAN RENEWAL AGENCY                 | ✓                  |                           |                           | 1   |                   |            |
| TRAINING & EMPLOYMENT CONSORTIUM               |                    |                           |                           |   |                   |            |
| TRI CITY SERVICE DISTRICT                      |                    |                           |                           |   |                   |            |
| TRI CITY WATER AND SANITARY AUTHORITY          |                    |                           |                           |   |                   |            |
| TRI-MET  |                    |                           |                           |   |                   |            |
| TUALATIN DEVELOPMENT COMMISSION                |                    |                           |                           |   |                   |            |
| TUALATIN HILLS PARKS & REC                     |                    |                           |                           |   |                   |            |
| TUALATIN SWCD                                  |                    |                           |                           |   |                   |            |
| TUALATIN VALLEY WATER DISTRICT                 |                    |                           |                           |   |                   |            |
| TUMALO IRRIGATION DISTRICT                     |                    |                           |                           |   |                   |            |
| TWIN ROCKS SANITARY DISTRICT                   |                    | ✓                         |                           | 2   |                   |            |
| UMATILLA CO SPECIAL LIBRARY DISTRICT           |                    |                           | ✓                         |   |                   |            |
| UMATILLA MORROW RADIO & DATA DISTRICT          |                    |                           |                           |   |                   |            |
| UNION SWCD                                     |                    | ✓                         |                           | 2   |                   |            |
| VALE OREGON IRRIGATION DISTRICT                |                    | ✓                         |                           | 2   |                   |            |
| VENETA URBAN RENEWAL AGENCY                    |                    |                           |                           |   |                   |            |
| WALLOWA LAKE CO SERVICE DISTRICT               |                    | ✓                         |                           | 1   |                   |            |

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| Municipal Corp Name                              | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|  |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| WARRENTON URBAN RENEWAL AGENCY                   |                    |                           |                           |   |                   |            |
| WASCO CO 4-H EXTENSION SERVICE DISTRICT          | ✓                  |                           |                           |   |                   |            |
| WASCO CO SWCD                                    |                    |                           |                           |   |                   |            |
| WASHINGTON CO CONSOLIDATED COMMUNICATIONS AGENCY |                    |                           |                           | 2   |                   |            |
| WASHINGTON CO ENHANCED SHERIFF PATROL DISTRICT   |                    |                           |                           |   |                   |            |
| WASHINGTON CO SERVICE DISTRICT FOR LIGHTING 1    |                    |                           |                           |   |                   |            |
| WASHINGTON CO URBAN ROAD MAINTENANCE DISTRICT    |                    |                           |                           |   |                   |            |
| WEDDERBURN SANITARY DISTRICT                     |                    | ✓                         |                           | 2   |                   |            |
| WEST EXTENSION IRRIGATION DISTRICT               | ✓                  | ✓                         |                           | 1   |                   |            |
| WEST MULTNOMAH SWCD                              |                    |                           |                           |   |                   |            |
| WEST SLOPE WATER DISTRICT                        |                    |                           |                           |   |                   |            |
| WEST UMATILLA MOSQUITO CONTROL DISTRICT          |                    | ✓                         | ✓                         | 1   |                   |            |
| WEST VALLEY HOUSING AUTHORITY                    |                    |                           |                           |   |                   |            |
| WESTERN GENERATION AGENCY                        |                    |                           |                           |   |                   |            |
| WESTLAND IRRIGATION DISTRICT                     | ✓                  | ✓                         | ✓                         | 2   |                   |            |
| WESTPORT SEWER SERVICE DISTRICT - CLATSOP CO     |                    | ✓                         |                           | 2   |                   |            |
| WHEELER SWCD                                     |                    | ✓                         | ✓                         | 1   |                   |            |
| WHITE CITY ENHANCED LAW ENFORCEMENT DISTRICT     |                    |                           |                           |   |                   |            |
| WILLAMALANE PARKS & REC DISTRICT                 |                    |                           |                           | 2   |                   |            |
| WILSONVILLE URBAN RENEWAL AGENCY                 |                    |                           |                           |   |                   |            |
| WINCHESTER BAY SANITARY DISTRICT                 |                    |                           |                           |   |                   |            |
| WINSTON DILLARD WATER DISTRICT                   |                    |                           |                           |   |                   |            |
| WOODBURN URBAN RENEWAL AGENCY                    |                    |                           |                           |   |                   |            |
| YAMHILL CO EXTENSION SERVICE DISTRICT            |                    |                           |                           |   |                   |            |

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Appendix A – Reports Filed Timely

| Municipal Corp Name           | Approved Extension | Required Letters Filed ** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|-------------------------------|--------------------|---------------------------|---------------------------|---|-------------------|------------|
|                               |                    |                           |                           | Internal Control                          | Accounting Errors | Compliance |
| YAMHILL COMMUNICATIONS AGENCY |                    |                           |                           |   |                   |            |
| YAMHILL SWCD                  |                    |                           |                           |   |                   |            |

**Total: 849**

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## Appendix B – Reports Filed Late

| Municipal Corp Name | Approved Extension | Required Letters Filed** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|---------------------|--------------------|--------------------------|---------------------------|---|-------------------|------------|
|                     |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| <b>COUNTIES</b>     |                    |                          |                           |   |                   |            |
| CROOK CO            |                    |                          |                           |   |                   |            |
| CURRY CO            |                    | Y                        |                           | 1   |                   |            |
| HARNEY CO           | ✓                  |                          |                           |   |                   |            |
| JOSEPHINE CO        |                    |                          |                           |   |                   |            |
| LAKE CO             |                    |                          |                           |   |                   |            |
| MORROW CO           |                    |                          |                           |   |                   |            |
| POLK CO             | ✓                  |                          |                           |   |                   |            |
| <b>CITIES</b>       |                    |                          |                           |   |                   |            |
| ADAIR VILLAGE       |                    |                          |                           |   |                   |            |
| ADAMS               |                    |                          |                           |   |                   |            |
| ASHLAND             |                    |                          |                           |   |                   |            |
| ATHENA              |                    |                          |                           |   |                   |            |
| BAKER CITY          | ✓                  |                          |                           |   |                   |            |
| BOARDMAN            |                    | Y                        |                           | 1   |                   |            |
| BURNS               | ✓                  | Y                        |                           | 1   |                   |            |
| BUTTE FALLS         | ✓                  |                          |                           |   |                   |            |
| CANYONVILLE         |                    |                          |                           |   |                   |            |
| CASCADE LOCKS       | ✓                  |                          |                           | 1   |                   |            |
| CAVE JUNCTION       |                    | Y                        |                           | 2   |                   |            |
| CENTRAL POINT       | ✓                  |                          |                           |   |                   |            |
| COBURG              |                    |                          |                           |   |                   |            |
| COQUILLE            | ✓                  |                          |                           |   |                   |            |
| DAMASCUS            | ✓                  |                          |                           |   |                   |            |
| DETROIT             |                    |                          |                           | 2   |                   |            |
| DRAIN               |                    |                          |                           | 2   |                   |            |
| DUFUR               | ✓                  |                          |                           |   |                   |            |
| EAGLE POINT         |                    |                          |                           |   |                   |            |
| ECHO                | ✓                  | Y                        |                           | 2   |                   |            |
| FLORENCE            | ✓                  |                          |                           |   |                   |            |
| FOREST GROVE        | ✓                  |                          |                           |   |                   |            |
| GARIBALDI           | ✓                  | Y                        |                           | 10  | 1                 | 1          |

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|------------------------|--------------------|--------------------------|---------------------------|---|-------------------|------------|
|                        |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| GASTON                 |                    | Y                        |                           | 3   |                   |            |
| GEARHART               |                    | Y                        |                           | 2   |                   |            |
| GOLD BEACH             |                    |                          |                           |   |                   |            |
| HELIX                  |                    |                          |                           | 2   |                   |            |
| HINES                  | ✓                  | Y                        |                           | 1   |                   |            |
| HOOD RIVER             | ✓                  |                          |                           |   |                   |            |
| HUNTINGTON             | ✓                  |                          |                           | 2   |                   |            |
| INDEPENDENCE           |                    |                          |                           |   |                   |            |
| IONE                   |                    |                          |                           | 1   |                   |            |
| LAFAYETTE              |                    |                          |                           | 2   |                   |            |
| LINCOLN CITY           |                    |                          |                           | 2   |                   |            |
| MALIN                  |                    |                          |                           |   |                   |            |
| MAUPIN                 | ✓                  | Y                        |                           | 2   |                   |            |
| MAYWOOD PARK           |                    | Y                        | Y                         | 3   |                   |            |
| MERRILL                |                    |                          |                           |   |                   |            |
| METOLIUS               |                    |                          |                           |   |                   |            |
| MOSIER                 |                    |                          |                           | 2   |                   |            |
| MYRTLE POINT           | ✓                  |                          |                           |   |                   |            |
| NEWPORT                |                    | Y                        |                           | 3   |                   |            |
| NORTH BEND             |                    |                          |                           |   |                   |            |
| NORTH PLAINS           | ✓                  | Y                        |                           | 1   |                   |            |
| OREGON CITY            |                    |                          |                           |   |                   |            |
| PILOT ROCK             | ✓                  | Y                        | Y                         | 2   |                   |            |
| PORT ORFORD            |                    |                          |                           |   |                   |            |
| RAINIER                |                    | Y                        |                           | 1   |                   |            |
| RICHLAND               | ✓                  | Y                        |                           | 1   |                   |            |
| SILVERTON              |                    |                          |                           |   |                   |            |
| ST HELENS              |                    |                          |                           |   |                   |            |
| STANFIELD              |                    |                          |                           |   |                   |            |
| STAYTON                | ✓                  | Y                        |                           | 1   |                   |            |
| SUBLIMITY              | ✓                  |                          |                           |   |                   |            |
| WESTON                 |                    |                          |                           |   |                   |            |
| WOOD VILLAGE           |                    |                          |                           |   |                   |            |
| YACHATS                | ✓                  | Y                        |                           | 2   |                   |            |
| <b>CHARTER SCHOOLS</b> |                    |                          |                           |   |                   |            |

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|  |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| ACADEMY FOR CHARACTER EDUCATION                |                    |                          |                           |   |                   |            |
| ACADEMY OF ARTS AND ACADEMICS CHARTER SCHOOL   |                    |                          |                           |   |                   |            |
| CENTER FOR ADVANCED LEARNING, THE              |                    |                          |                           |   |                   |            |
| CLACKAMAS ACADEMY OF INDUSTRIAL SCIENCE        |                    |                          |                           |   |                   |            |
| COBURG COMMUNITY CHARTER SCHOOL                |                    |                          |                           |   |                   |            |
| CRATER LAKE CHARTER ACADEMY                    |                    |                          |                           |   |                   |            |
| EOLA HILLS CHARTER SCHOOL                      | ✓                  |                          |                           |   |                   |            |
| FOREST GROVE COMMUNITY SCHOOL                  |                    |                          |                           | 1   |                   |            |
| HOPE CHINESE CHARTER SCHOOL                    |                    |                          |                           |   |                   |            |
| HOWARD STREET CHARTER SCHOOL                   |                    |                          |                           |   |                   |            |
| INSIGHT SCHOOL OF OREGON PAINTED HILLS         |                    |                          |                           | 2   |                   |            |
| JANE GOODALL ENVIRONMENTAL MIDDLE SCHOOL       |                    |                          |                           | 2   |                   |            |
| LIGHTHOUSE SCHOOL, THE                         |                    |                          |                           |   |                   |            |
| MADRONE TRAIL CHARTER SCHOOL                   |                    |                          |                           |   |                   |            |
| METRO EAST WEB ACADEMY                         |                    |                          |                           |   |                   |            |
| OPTIMUM LEARNING ENVIRONMENT CHARTER SCHOOL    |                    |                          |                           |   |                   |            |
| OREGON CITY SERVICE LEARNING ACADEMY           |                    |                          |                           |   |                   |            |
| REEDSPORT COMMUNITY CHARTER SCHOOL             | ✓                  | Y                        |                           | 1   |                   |            |
| SAGE COMMUNITY SCHOOL                          |                    |                          |                           |   |                   |            |
| SILETZ VALLEY EARLY COLLEGE ACADEMY            |                    |                          |                           |   |                   |            |
| SILETZ VALLEY SCHOOL                           |                    |                          |                           |   |                   |            |
| SILVIES RIVER CHARTER SCHOOL                   |                    |                          |                           |   |                   |            |
| SOUTHWEST CHARTER SCHOOL                       |                    |                          |                           | 1   |                   |            |
| THE IVY SCHOOL                                 |                    |                          |                           | 2   |                   |            |
| VALLEY INQUIRY CHARTER SCHOOL                  |                    |                          |                           |   |                   |            |
| WEST LANE TECHNICAL LEARNING CENTER            |                    |                          |                           | 1   |                   |            |
| WOODLAND EDUCATIONAL INITIATIVE CHARTER SCHOOL |                    |                          |                           |   |                   |            |
| <b>COMMUNITY COLLEGES</b>                      |                    |                          |                           |   |                   |            |
| BLUE MOUNTAIN COMMUNITY COLLEGE                | ✓                  |                          |                           |   |                   |            |

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| MOUNT HOOD COMMUNITY COLLEGE                   |                    | Y                        |                           | 1   |                   |            |
| OREGON COAST COMMUNITY COLLEGE                 |                    | Y                        |                           | 1   |                   |            |
| SOUTHWESTERN OREGON COMMUNITY COLLEGE DISTRICT |                    |                          |                           |   |                   |            |
| <b>RURAL FIRE PROTECTION DISTRICTS</b>         |                    |                          |                           |   |                   |            |
| AMITY RFPD                                     |                    | Y                        |                           | 1   |                   |            |
| AURORA RFPD                                    |                    | Y                        |                           | 1   |                   |            |
| CANNON BEACH RFPD                              |                    | Y                        |                           | 1   |                   |            |
| CLATSKANIE RFPD                                |                    |                          |                           | 2   |                   |            |
| CLOVERDALE RFPD                                |                    |                          |                           |   |                   |            |
| COLTON RFPD                                    |                    | Y                        | Y                         | 1   |                   |            |
| COLUMBIA RIVER FIRE & RESCUE                   |                    |                          |                           | 2   |                   |            |
| CRESCENT RFPD                                  | ✓                  |                          |                           |   |                   |            |
| CROOK CO FIRE & RESCUE                         |                    |                          |                           |   |                   |            |
| GASTON RFPD                                    |                    | Y                        |                           | 2   |                   |            |
| HARRISBURG FIRE & RESCUE                       |                    |                          |                           |   |                   |            |
| HUBBARD RFPD                                   |                    |                          |                           |   |                   |            |
| JEFFERSON CO RFPD 1                            | ✓                  | Y                        |                           | 2   |                   |            |
| JUNCTION CITY RFPD                             |                    |                          |                           |   |                   |            |
| KENO RFPD                                      |                    |                          |                           |   |                   |            |
| MEDFORD RFPD                                   |                    |                          |                           |   |                   |            |
| MONROE RFPD                                    | ✓                  |                          |                           |   |                   |            |
| NESTUCCA RFPD                                  |                    | Y                        |                           | 1   |                   |            |
| NORTH LINCOLN FIRE & RESCUE # 1                |                    |                          |                           |   |                   |            |
| REDMOND FIRE AND RESCUE                        |                    |                          |                           |   |                   |            |
| SALEM SUBURBAN RFPD                            | ✓                  |                          |                           |   |                   |            |
| SAUVIE ISLAND RFPD                             |                    | Y                        |                           | 2   |                   |            |
| SHERIDAN RFPD                                  |                    | Y                        |                           | 1   |                   |            |
| TILLAMOOK RFPD                                 |                    | Y                        |                           | 1   |                   |            |
| WAMIC RFPD                                     |                    |                          |                           | 4   |                   |            |
| WEST SIDE RFPD                                 |                    | Y                        |                           | 1   |                   |            |
| WY'EAST RFPD                                   |                    |                          |                           |   |                   |            |
| YAMHILL RFPD                                   |                    | Y                        |                           | 1   |                   |            |
| ZUMWALT RFPD                                   |                    | Y                        |                           | 2   |                   |            |
| <b>SCHOOL DISTRICTS</b>                        |                    |                          |                           |   |                   |            |

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|   |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| ADMINISTRATIVE SCHOOL DISTRICT NO. 10 SEASIDE |                    |                          |                           |   |                   |            |
| ASHLAND SCHOOL DISTRICT 5                     |                    |                          |                           |   |                   |            |
| ASTORIA SCHOOL DISTRICT 1-C                   |                    |                          |                           |   |                   |            |
| ATHENA WESTON SCHOOL DISTRICT 29RJ            |                    |                          |                           | 2   |                   |            |
| BETHEL SCHOOL DISTRICT 52                     |                    |                          |                           |   |                   |            |
| CASCADE SCHOOL DISTRICT 5                     |                    | Y                        |                           | 3   |                   |            |
| CENTRAL LINN SCHOOL DISTRICT 552C             |                    |                          |                           |   |                   |            |
| CENTRAL SCHOOL DISTRICT 13J                   |                    | Y                        | Y                         | 1   |                   |            |
| CORBETT SCHOOL DISTRICT 39                    |                    |                          |                           |   |                   |            |
| CRESWELL SCHOOL DISTRICT 40                   |                    |                          |                           |   |                   |            |
| CROW APPELGATE LORANE SCHOOL DISTRICT 66      |                    |                          |                           |   |                   |            |
| CULVER SCHOOL DISTRICT                        |                    |                          |                           |   |                   |            |
| DALLAS SCHOOL DISTRICT 2                      |                    |                          |                           |   |                   |            |
| DAYTON SCHOOL DISTRICT 8                      |                    | Y                        |                           | 1   |                   |            |
| ELEMENTARY SCHOOL DISTRICT 16                 |                    | Y                        |                           | 1   |                   |            |
| ELEMENTARY SCHOOL DISTRICT 4                  |                    |                          |                           |   |                   |            |
| ELEMENTARY SCHOOL DISTRICT 7                  |                    | Y                        |                           | 1   |                   |            |
| FERN RIDGE SCHOOL DISTRICT 28J                |                    |                          |                           |   |                   |            |
| FOREST GROVE SCHOOL DISTRICT                  |                    |                          |                           |   |                   |            |
| GRANTS PASS SCHOOL DISTRICT 7                 |                    |                          |                           |   |                   |            |
| GREATER ALBANY PUBLIC SCHOOL DISTRICT 8J      |                    |                          |                           |   |                   |            |
| HARNEY CO ESD REGION XVII                     |                    | Y                        |                           | 1   |                   |            |
| HARNEY CO SCHOOL DISTRICT 10                  |                    |                          |                           |   |                   |            |
| HARNEY CO SCHOOL DISTRICT 13                  |                    |                          |                           |   |                   |            |
| HELIX SCHOOL DISTRICT 1                       |                    |                          |                           |   |                   |            |
| HOOD RIVER CO SCHOOL DISTRICT                 |                    |                          |                           |   |                   |            |
| JEFFERSON CO SCHOOL DISTRICT 8                |                    | Y                        |                           | 2   |                   |            |
| JEFFERSON SCHOOL DISTRICT 14J                 |                    |                          |                           |   |                   |            |
| KLAMATH CO SCHOOL DISTRICT                    |                    |                          |                           |   |                   |            |
| KNAPPA SCHOOL DISTRICT                        |                    |                          |                           | 2   |                   |            |
| LAKE CO SCHOOL DISTRICT 7                     |                    |                          |                           |   |                   |            |
| LAKE OSWEGO SCHOOL DISTRICT                   |                    |                          |                           |   |                   |            |

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|  |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| MAPLETON SCHOOL DISTRICT 32                |                    |                          |                           |   |                   |            |
| MILTON-FREEWATER UNIFIED SCHOOL DISTRICT 7 |                    |                          |                           |   |                   |            |
| MORROW CO SCHOOL DISTRICT 2                |                    |                          |                           |   |                   |            |
| NORTH CLACKAMAS SCHOOL DISTRICT 12         |                    |                          |                           |   |                   |            |
| OAKRIDGE SCHOOL DISTRICT 76                |                    |                          |                           |   |                   |            |
| ONTARIO SCHOOL DISTRICT 8C                 |                    |                          |                           |   |                   |            |
| OREGON CITY SCHOOL DISTRICT 62             |                    |                          |                           |   |                   |            |
| PARKROSE SCHOOL DISTRICT 3                 |                    |                          |                           |   |                   |            |
| PHOENIX-TALENT SCHOOL DISTRICT 4           |                    |                          |                           |   |                   |            |
| PILOT ROCK SCHOOL DISTRICT 2               |                    | Y                        |                           | 2   |                   |            |
| REEDSPORT SCHOOL DISTRICT 105 (DOUGLAS CO) | ✓                  | Y                        |                           | 2   |                   |            |
| REYNOLDS SCHOOL DISTRICT 7                 |                    |                          |                           |   |                   |            |
| ROGUE RIVER SCHOOL DISTRICT 35             |                    |                          |                           |   |                   |            |
| SANTIAM CANYON SCHOOL DISTRICT 129J        |                    |                          |                           |   |                   |            |
| SCIO SCHOOL DISTRICT 95C                   |                    |                          |                           |   |                   |            |
| SHERMAN CO SCHOOL DISTRICT                 |                    |                          |                           | 1   |                   |            |
| SILVER FALLS SCHOOL DISTRICT 4J            |                    |                          |                           |   |                   |            |
| SOUTH LANE SCHOOL DISTRICT 45J3            |                    |                          |                           |   |                   |            |
| ST HELENS SCHOOL DISTRICT 502              |                    |                          |                           |   |                   |            |
| STANFIELD SCHOOL DISTRICT 61               |                    |                          |                           | 2   |                   |            |
| SWEET HOME SCHOOL DISTRICT NO. 55          |                    |                          |                           |   |                   |            |
| UKIAH SCHOOL DISTRICT 80                   |                    |                          |                           |   |                   |            |
| UNION HIGH SCHOOL DISTRICT 1J              |                    |                          |                           |   |                   |            |
| VALE SCHOOL DISTRICT 84                    |                    |                          |                           |   |                   |            |
| WEST LINN - WILSONVILLE SCHOOL DISTRICT 3J |                    |                          |                           |   |                   |            |
| WOODBURN SCHOOL DISTRICT 103               |                    |                          |                           |   |                   |            |
| <b>OTHER SPECIAL DISTRICTS</b>             |                    |                          |                           |   |                   |            |
| ARNOLD IRRIGATION DISTRICT                 | ✓                  |                          |                           | 2   |                   |            |
| ASSOCIATION OF OREGON COUNTIES             | ✓                  |                          |                           |   |                   |            |
| BASIN TRANSIT SERVICE                      |                    |                          |                           |   |                   |            |
| BEAVERTON URBAN REDEVELOPMENT AGENCY       |                    |                          |                           |   |                   |            |

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|  |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| CENTRAL OREGON LAW ENFORCEMENT SERVICES                    | ✓                  |                          |                           |   |                   |            |
| CHARLESTON SANITARY DISTRICT                               |                    |                          |                           |   |                   |            |
| CHEHALEM PARKS & REC DISTRICT                              |                    |                          |                           |   |                   |            |
| CHENOWITH WATER PUD  | ✓                  |                          |                           |   |                   |            |
| CLACKAMAS REGIONAL WATER SUPPLY COMMISSION                 |                    |                          |                           |   |                   |            |
| CLATSOP CO HOUSING AUTHORITY                               | ✓                  | Y                        |                           | 1   |                   |            |
| COBURG URBAN RENEWAL AGENCY                                | ✓                  |                          |                           |   |                   |            |
| COLTON WATER DISTRICT                                      |                    | Y                        |                           | 1   |                   |            |
| COLUMBIA 911 COMMUNICATIONS DISTRICT                       |                    |                          |                           |   |                   |            |
| COOS CURRY HOUSING AUTHORITY                               |                    |                          |                           |   |                   |            |
| COQUILLE URBAN RENEWAL AGENCY                              | ✓                  |                          |                           |   |                   |            |
| CORBETT WATER DISTRICT                                     |                    |                          |                           |   |                   |            |
| CRYSTAL SPRINGS WATER DISTRICT                             |                    | Y                        |                           | 1   |                   |            |
| CURRY CO PUBLIC TRANSIT SERVICE DISTRICT                   |                    |                          |                           |   |                   |            |
| DOUGLAS CO 4-H MASTER GARENER & EXTENSION SERVICE DISTRICT |                    |                          |                           |   |                   |            |
| ECONOMIC DEVELOPMENT COUNCIL OF TILLAMOOK CO               |                    |                          |                           |   |                   |            |
| FLORENCE URBAN RENEWAL AGENCY                              |                    |                          |                           |   |                   |            |
| FOREST GROVE URBAN RENEWAL AGENCY                          | ✓                  |                          |                           | 2   |                   |            |
| GARDINER SANITARY DISTRICT                                 | ✓                  |                          |                           |   |                   |            |
| GLENWOOD WATER DISTRICT                                    |                    | Y                        |                           | 1   |                   |            |
| GOVERNMENT CAMP SANITARY DISTRICT                          |                    |                          |                           |   |                   |            |
| HARNEY SWCD  |                    |                          |                           |   |                   |            |
| HIGH DESERT PARKS & REC                                    | ✓                  |                          |                           |   |                   |            |
| HOOD RIVER CO TRANSPORTATION                               |                    |                          |                           |   |                   |            |
| HOOD RIVER COUNTY LIBRARY DISTRICT                         |                    |                          |                           |   |                   |            |
| HOOD RIVER URBAN RENEWAL AGENCY                            |                    |                          |                           |   |                   |            |
| HORSEFLY IRRIGATION DISTRICT                               |                    |                          |                           |   |                   |            |
| HOUSING AUTHORITY OF DOUGLAS CO                            |                    |                          |                           |   |                   |            |
| HOUSING AUTHORITY OF LINCOLN CO                            |                    |                          |                           |   |                   |            |
| HOUSING AUTHORITY OF MALHEUR CO                            |                    |                          |                           |   |                   |            |

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| ICE FOUNTAIN WATER DISTRICT                          |                    |                          |                           |   |                   |            |
| INDEPENDENCE URBAN RENEWAL AGENCY                    |                    |                          |                           |   |                   |            |
| JOSEPHINE HOUSING & COMMUNITY DEVELOPMENT COUNCIL    |                    |                          |                           |   |                   |            |
| JUNCTION CITY WATER CONTROL DISTRICT                 |                    |                          |                           |   |                   |            |
| KLAMATH DRAINAGE DISTRICT                            |                    |                          |                           | 2   |                   |            |
| KLAMATH HOUSING AUTHORITY                            |                    |                          |                           |   |                   |            |
| KLAMATH VECTOR CONTROL DISTRICT                      |                    |                          |                           | 1   |                   |            |
| LAKE DISTRICT HOSPITAL                               |                    | Y                        |                           | 2   |                   |            |
| LAKE GROVE PARK DISTRICT                             |                    |                          |                           |   |                   |            |
| LANE LIBRARY DISTRICT                                |                    |                          |                           | 1   |                   |            |
| LANE REGIONAL AIR POLLUTION AUTHORITY                |                    |                          |                           |   |                   |            |
| LANE TRANSIT DISTRICT                                | ✓                  | Y                        |                           | 2   |                   |            |
| LANE WORKFORCE PARTNERSHIP                           |                    |                          |                           |   |                   |            |
| LANGELL VALLEY IRRIGATION DISTRICT                   |                    |                          |                           |   |                   |            |
| LINCOLN CITY URBAN RENEWAL AGENCY                    |                    |                          |                           |   |                   |            |
| LINCOLN CO TRANSPORTATION DISTRICT                   |                    |                          |                           |   |                   |            |
| LINCOLN COUNTY ANIMAL SERVICE DISTRICT               |                    |                          |                           |   |                   |            |
| LINCOLN COUNTY SOLID WASTE DISPOSAL SERVICE DISTRICT |                    |                          |                           |   |                   |            |
| LUSTED WATER DISTRICT                                |                    | Y                        |                           | 1   |                   |            |
| LYONS-MEHAMA WATER DISTRICT                          |                    |                          |                           |   |                   |            |
| MARION CO HOUSING AUTHORITY                          |                    |                          |                           |   |                   |            |
| MCMINNVILLE URBAN RENEWAL AGENCY                     |                    |                          |                           |   |                   |            |
| MCNULTY WATER PUD                                    |                    | Y                        |                           | 2   |                   |            |
| MEDFORD URBAN RENEWAL AGENCY                         |                    |                          |                           |   |                   |            |
| MID-COLUMBIA & COLUMBIA GORGE CONSORTIUM             |                    |                          |                           |   |                   |            |
| MID-COLUMBIA CENTER FOR LIVING                       |                    |                          |                           |   |                   |            |
| MIDDLE FORK IRRIGATION DISTRICT                      |                    |                          |                           |   |                   |            |
| MILES CROSSING SANITARY SEWER DISTRICT               |                    |                          |                           |   |                   |            |
| NEHALEM BAY HEALTH DISTRICT                          |                    | Y                        |                           | 2   |                   |            |

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|  |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| NESKOWIN REGIONAL SANITARY AUTHORITY       |                    | Y                        |                           | 1   |                   |            |
| NESKOWIN REGIONAL WATER DISTRICT           |                    | Y                        |                           | 1   |                   |            |
| NETARTS OCEANSIDE SANITARY DISTRICT        |                    | Y                        |                           | 2   |                   |            |
| NEWPORT URBAN RENEWAL AGENCY               |                    |                          |                           |   |                   |            |
| NORCOR                                     |                    |                          |                           |   |                   |            |
| NORTH BEND CITY HOUSING AUTHORITY          |                    |                          |                           |   |                   |            |
| NORTHERN WASCO PARKS & RECREATION DISTRICT |                    |                          |                           | 1   |                   |            |
| NORTHWEST OREGON HOUSING AUTHORITY         |                    |                          |                           |   |                   |            |
| OCEANSIDE WATER DISTRICT                   |                    | Y                        |                           | 2   |                   |            |
| OCHOCO IRRIGATION DISTRICT                 |                    |                          |                           |   |                   |            |
| ODELL SANITARY DISTRICT                    |                    |                          |                           |   |                   |            |
| OREGON CITY URBAN RENEWAL COMMISSION       |                    |                          |                           |   |                   |            |
| OREGON COMMUNITY COLLEGE ASSOCIATION       |                    |                          |                           | 3   |                   |            |
| OREGON INTERNATIONAL PORT OF COOS BAY      |                    |                          |                           | 2   |                   |            |
| PLEASANT HOME WATER DISTRICT               |                    | Y                        |                           | 1   |                   |            |
| POLK CO EXTENSION SERVICE DIST             | ✓                  |                          |                           |   |                   |            |
| PORT OF CASCADE LOCKS                      |                    |                          |                           | 2   |                   |            |
| PORT OF GOLD BEACH                         | ✓                  |                          |                           |   |                   |            |
| PORT OF TOLEDO                             | ✓                  |                          |                           |   |                   |            |
| QUALITYLIFE INTERGOVERNMENTAL AGENCY       |                    |                          |                           |   |                   |            |
| RIDGEVIEW IRRIGATION DISTRICT              |                    |                          |                           |   |                   |            |
| ROSEBURG URBAN SANITARY AUTHORITY          |                    |                          |                           |   |                   |            |
| SANTIAM WATER CONTROL DISTRICT             |                    |                          |                           |   |                   |            |
| SCAPPOOSE PUBLIC LIBRARY DISTRICT          |                    |                          |                           | 2   |                   |            |
| SHASTA VIEW IRRIGATION DISTRICT            |                    |                          |                           |   |                   |            |
| SHERMAN SWCD                               |                    |                          |                           | 1   |                   |            |
| SISTERS URBAN RENEWAL AGENCY               |                    |                          |                           |   |                   |            |
| SOUTH CLACKAMAS TRANSPORTATION DISTRICT    | ✓                  |                          |                           |   |                   |            |
| SOUTH FORK WATER BOARD                     |                    |                          |                           |   |                   |            |

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

| Municipal Corp Name                      | Approved Extension | Required Letters Filed** | Plan of Action submitted* | Material or Significant Findings Reported |                   |            |
|--|--------------------|--------------------------|---------------------------|---|-------------------|------------|
|  |                    |                          |                           | Internal Control                          | Accounting Errors | Compliance |
| SOUTH GILLIAM HEALTH DISTRICT            |                    | Y                        |                           | 1   |                   |            |
| SOUTHERN COOS HEALTH DISTRICT            |                    |                          |                           |   |                   |            |
| SPRINGFIELD ECONOMIC DEVELOPMENT AGENCY  |                    |                          |                           |   |                   |            |
| SUNRISE WATER AUTHORITY                  |                    |                          |                           |   |                   |            |
| SUNSET EMPIRE TRANSPORTATION DISTRICT    | ✓                  | Y                        |                           | 3   |                   |            |
| SWEET HOME CEMETERY MAINTENANCE DISTRICT |                    |                          |                           |   |                   |            |
| TIGARD-TUALATIN AQUATIC DISTRICT         |                    | Y                        |                           | 2   |                   |            |
| TUALATIN VALLEY IRRIGATION DISTRICT      |                    | Y                        |                           | 1   |                   |            |
| VALLEY VIEW WATER DISTRICT               |                    |                          |                           | 2   |                   |            |
| WALLOWA CO HEALTH CARE DISTRICT          |                    |                          |                           |   |                   |            |
| WALLOWA SWCD                             |                    |                          |                           |   |                   |            |
| WARMSPRINGS IRRIGATION DISTRICT          |                    |                          |                           |   |                   |            |
| WASCO CO LIBRARY SERVICE DISTRICT        | ✓                  |                          |                           |   |                   |            |
| WEBCO                                    | ✓                  |                          |                           |   |                   |            |
| WESTERN LANE AMBULANCE DISTRICT          | ✓                  | Y                        |                           | 2   |                   |            |
| WINSTON URBAN RENEWAL AGENCY             | ✓                  |                          |                           |   |                   |            |
| YOUNGS RIVER LEWIS & CLARK WATER         |                    | Y                        |                           | 1   |                   |            |

**Total: 291**

\*When significant deficiencies or material weaknesses are reported, the government must file a Plan of Action with the Secretary (ORS 297.466)

\*\*Material weaknesses or significant deficiencies reported in management letter or GAS report, and filed with the Secretary as required by Minimum Standards (OAR 162-010, ORS 297)

## Appendix C – Reports Not Filed as of December 31, 2017

| Municipal Corporation Name                                 | Approved Extension | Comments                       |
|--|--------------------|--------------------------------|
| <b>CITIES</b>  |                    |                                |
| CHILOQUIN  |                    |                                |
| BANDON   |                    | Filed on 2/1/18                |
| ST PAUL  |                    | Filed on 1/22/18               |
| <b>CHARTER SCHOOLS</b>                                     |                    |                                |
| DALLAS COMMUNITY SCHOOL                                    |                    | Filed on 1/11/18               |
| MASTERY LEARNING INSTITUTE/ARTHUR ACADEMY-GENERAL SERVICES |                    |                                |
| MILWAUKIE ACADEMY OF THE ARTS                              |                    |                                |
| RIDDLE EDUCATION CENTER                                    |                    |                                |
| <b>RURAL FIRE PROTECTION DISTRICTS</b>                     |                    |                                |
| ALBANY RFPD  | ✓                  |                                |
| HOODLAND RFPD  |                    | Report for 2015 also not filed |
| LAKE CHINOOK FIRE & RESCUE PROTECTION DISTRICT             |                    |                                |
| NEW CARLTON FIRE DISTRICT                                  |                    | Filed on 2/9/18                |
| WILLAKENZIE RFPD   |                    | Report for 2015 also not filed |
| <b>SCHOOL DISTRICTS &amp; ESD</b>                          |                    |                                |
| HARNEY CO SCHOOL DISTRICT 5                                |                    | Filed on 1/23/18               |
| <b>OTHER SPECIAL DISTRICTS</b>                             |                    |                                |
| BANDON URBAN RENEWAL AGENCY                                |                    | Filed on 1/31/18               |
| DOUGLAS SWCD   |                    |                                |
| FARMERS IRRIGATION DISTRICT                                |                    |                                |
| GLIDE-IDLEYLD SANITARY DISTRICT                            |                    | Filed a review report in error |
| HARBOR WATER PUD   |                    |                                |
| JEFFERSON CO SWCD  |                    | Filed a review report in error |
| OREGON CONSORTIUM, THE                                     |                    |                                |
| PORT OF GARIBALDI  | ✓                  | Filed on 1/2/18                |
| URBAN RENEWAL AGENCY OF THE CITY OF PHOENIX                |                    | Filed on 2/21/18               |

**Total: 22**